

Washington, Wednesday, February 9, 1938

DEPARTMENT OF THE INTERIOR.

National Bituminous Coal Commission.

[Order No. 216]

An Order Modifying Order No. 96, as Modified by Orders Nos. 132, 164, 184, 191 and 211, and Supplementing the Schedule of Minimum Prices for Coals of Code Members Produced Within District No. 8 by Adding Thereto a Schedule of Prices To Be Known as "Truck Mine Price Schedule No. 1—District No. 8"

The National Bituminous Coal Commission having by its Order No. 96, as modified by Orders Nos. 132, 164, 184, 191 and 211, determined and established the minimum prices of coals of code members produced within District No. 8, as set forth in "Price Schedule No. 1—District No. 8", as supplemented by Supplements Nos. 1, 2, 3, 4 and 5, and having determined that the provisions of sub-sections (a) and (b) of Part II of Section 4 of the Act and the purposes thereof will be carried out more effectively by supplementing the aforesaid schedule and supplements by a truck mine price schedule as hereinafter provided:

Now, therefore, pursuant to Act of Congress entitled "An Act to regulate interstate commerce in bituminous coal, and for other purposes" (Public, No. 48, 75th Cong., 1st sess.), known as the Bituminous Coal Act of 1937, the National Bituminous Coal Commission hereby orders:

1. That the minimum prices of coals of code members produced within District No. 8, established in "Price Schedule No. 1—District No. 8", as supplemented by Supplements Nos. 1, 2, 3, 4 and 5 to Price Schedule No. 1—District No. 8, are hereby further supplemented as set forth in "Truck Mine Price Schedule No. 1—District No. 8", filed this day in the office of the Secretary of the Commission and made a part hereof by reference as though fully set forth herein, and such minimum prices, as shown in said Truck Mine Price Schedule No. 1, shall be and are hereby determined and established as the minimum prices of coals of code members within District No. 8, and shall be effective at 12:01 o'clock A. M., on the 21st day of February, 1938.

2. That said Order No. 96, as modified by Orders Nos. 132, 164, 184, 191 and 211 and Price Schedule No. 1—District No. 8, and Supplements Nos. 1, 2, 3, 4 and 5 thereto, except as modified herein and by said Truck Mine Price Schedule No. 1—District No. 8, shall remain in full force and effect.

3. That the Secretary of the Commission shall forthwith mail copies of this Order and "Truck Mine Price Schedule No. 1—District No. 8" to the Consumers' Counsel, the Secretaries of the Bituminous Coal Producers' Boards and to Code Members within District No. 8; shall cause copies of this Order and said "Truck Mine Price Schedule No. 1—District No. 8" to be made available for inspection by all interested parties at the Secretary's office of the Commission and at all

Statistical Bureaus of the Commission; and shall cause to be published a copy of this Order in the FEDERAL REGISTER.

By order of the Commission.

Dated this 5th day of February, 1938.

SEAL]

F. WITCHER McCullough, Secretary.

TRUCK MINE PRICE SCHEDULE NO. 1 DISTRICT NO. 8

Truck Mine Schedule of minimum prices for coals of code members produced within District No. 8, established pursuant to the provisions of the "Bituminous Coal Act of 1937."

Effective: February 21, 1938.

Issued: February 5, 1938.

F. W. McCullough, Secretary.

PRICE INSTRUCTIONS

- The schedule of prices shown herein applies F. O. B. trucks or wagons at mines, on all coal produced by Code Members in the District shown on the title page hereof.
- All Prices are subject to the Marketing Rules and Regulations issued by the National Bituminous Coal Commission.
- If any size is made for which a price is not designated herein, such size shall be sold at the price applicable to the next larger size.
- All size designations herein are for round hole screens.
 When other types of screens are used the round hole equivalent shall control the size.
- All Prices herein are per net ton of 2,000 pounds F. O. B. transportation facilities at the mines unless otherwise designated.
- 6. When coal is subjected to any chemical, oil, or waxing process, an additional charge of not less than 10¢ per net ton shall be made,
- 7. Not less than the actual cost of transporting coal from the ordinary loading facilities at the mines to any consumer shall be added to the established minimum price F. O. B. transportation facilities at the mine.

The cost of such transportation is subject to review by the Commission on complaint or upon its own motion. In every case reviewed by the Commission the Code Member shall have the burden of establishing or proving that the cost so charged was an accurate cost commensurate with the service actually rendered.

Any Code Member Mine not listed in this Index for shipment by truck shall observe the schedule of prices applicable to adjacent mines having similar quality coal.

Equivalent Round Hole Size or Bar Screens

| spacing: | Round hole Equivalent |
|----------|--------------------------|
| | 1%" |
| 4" | 2%" |
| 14" | 4%" |
| /" | 5½ 6″ 7¾″ |
| | 4" |



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| | |

Size Groups-All Market Areas

| Group No. | Sizes | Group No. | Sizes |
|-----------|--|---|---|
| 2 | 6" and larger Block, 4" and 5" Block, 5" x 10" Chunks, | 9 | Straight Mine Run. 8" Resultant. |
| | 5" x 8" Chunks. 4" x 10" Chunks. 4" x 10" Chunks. 4" x 8" Chunks. 4" x 6" Chunks. | 10 | 6" Resultant. 5" Resultant. 4" Resultant. 254" Minus — Nut — Slack |
| 3 | 4" x 5" Chunks. 234" to 3" Lump. 3" x 8" Ees. | *************************************** | with top size not exceed- ing 234". No fines re- moved. |
| | 3" x 6" Egg. 214" x 8" Egg. 2" x 8" Egg. | 12 | 2" Minus — Nut — Slack with top size not exceed- ing 2". No fines re- moved. |
| 4 | %" to 2" Lump. 259" x 6" Egg. 3" x 5" Egg. 264" x 5" Egg. 204" x 5" Egg. 2" x 6" Egg. | 13 | 134" Minus — Nut — Slack with top size not exceed- ing 134". No fines re- moved. |
| 5 | 3" x 4" Egg. 2" x 5" Egg. 200" x 4" Foo | 14 | 34" Miaus—Pea and Slack with top size not exceed- ing 34". No fines re- moved. |
| | 2" x 415" Egg. 2" x 4" Egg. 115" x 0" Egg. 15" und Under. Screened R. O. M. | 15 | 34" Minus — Slack with top size not exceeding 34". No fines removed. |
| 6 7 | 3" and under Stove. 2" and under top size and | 16 | Low Grade Reject Coal separated at tipple or loaded separately in the mine. |
| | Nut. | | |
| | Double Screened Stoker. | | |

. Any size larger than the maximum top and/or bottom size in a group shall be included in the next higher price group.

Code Member Index

BIG SANDY-ELKHORN DISTRICT

| | | | | | | | 1 | Size | group | nua q | nber | | | | | | |
|--|--|--|---------------------------------------|--|---|---|---|---|---|------------------|-----------------|---|--|--|------------------------|----|-----|
| Name | Mine | Seam | 1 2 | a | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | -16 |
| Adkins, Kenneth Adkins, Lin Boyd Blevins, L. E. Carbon Mining Co. Carroll, Robt. Childers, Sam Childers, Sam Childers, Sam Childers, Sam Childers, Childers, Sam Childers, Childers, Conton Cond Co. Conley, Charles Conley, Charles Conley, Charles Conley, College Conley, College Conley, Charles Conley, C | Lee Coll Blertins Carbon Carroll 67 White Ash Clark Coalton Pline Grove Pete Rock Branch Dill Patton Fannin Ferguson Wolf Cr Cannel Gallion Patton | #6. #7. #7. #7. #7. #7. #7. #7. #7. #7. #7 | 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 | KK000000000000000000000000000000000000 | K M M M M M M M M M M M M M M M M M M M | K K M M M M M M M M M M M M M M M M M M | K K M M M M M M M M M M M M M M M M M M | K K M M M M M M M M M M M M M M M M M M | K M M M M M M M M M M M M M M M M M M M | EMPRESERVATARESE | MERCHARAGERACES | RESISTANTANTANTANTANTANTANTANTANTANTANTANTANT | P#111111111111111111111111111111111111 | なおりつつつつつつつつつつつついっちゃっちゃっちゃっちゃっちゃっちゃっちゃっちゃっちゃっちゃっちゃっちゃっちゃっ | BRITANISTANISTANISTANI | | |

BIG SANDY-ELKHOEN DISTRICT-Continued

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|--|----------------------------|--|---------|------------|---------------------|------------------------|------------------------|-------------------------------|--------------------------------|------------------|-------------|---|--------|-------|--------|--------|-------|-------|
| Name | Mine | Seam | 1 | 2 | 3 | 4 | 8 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 24 | 15 | H |
| Igney, George | Haney | 67 | 0 | 0 | 0 | M | м | M | M | M | P | P | 7 | 7 | 1 | 7 | | 1 |
| The are Williams | Haney | #7 | 0 | 0 | 0 | M | M | M M M | M M M | M M M M | FFF | FFFF | 3 3 | | | I | | |
| Longley William | Hensley | 97 | 0 | 0 | 0 | M | M | M | M | M | F | F | 3 | 3 | 13 | 15 | 553 | |
| Torreford Styren | Nerion Branch | #7 | 0 | 0 | 0 | M | M | M | 34 | M | F | F | J | 1 | 1 | 3 | 1 | |
| loBey, John | Holley | (#7) | 0 | 0. | 0 | M | M | M | M | M | REFERENCES | FFFFFFFFFFFFFFFFFFFFFFFFFFFFFFFFFFFFFFF | 1111 | I | 1 | 3 | | - |
| ford, John F. | Herd | <i>I</i> 1 | 0 | 00 | 0 | M | M M | M | M | MMM | F | 1 | i | 3 | 13 | 3 | - | - |
| orse, Leonard dorrison, Frank B. | Jones Morrison | #7 | 00 | ő | 0 | M | M | M | M | NA. | E P | 5 | 13 | 4 | 1 4 | 1 4 | - | - |
| Neal, James. | O'Neal | 67 | ŏ | ŏ | o | M | M | M | M | M | P | P | T | 3 | 1 | 1 | 1000 | 1 |
| Perhap Charles | Hedrick | 67 | ŏ | o. | ŏ | M | M | M | M | M | 8 | P | 1 | 3 | i | 1 3 | 1 | |
| Catelliff, W. O. B. | Rateliff | | 0 | 0 | 0 | M | M | M | M | M | P | P | I | 3 | 1 | 1 | 100 | |
| Simby & Tackett | Pine Ridge | #7 | 0 | 0: | 0 | M | M | M | M | M | F | F | 1 | 1 | 1 | 1 | | 3 |
| chmidt, Henry | No. 8 | £6 | 0 | 0 | 0 | M | M | M | M | M | E | E | I | J | | I | | |
| | Section. | #5 | 00 | 0 | 0 | M | M | M | M | M | E | E | | 1 5 | 20 | 1 | - | - |
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| | Sisemore | #7 | ŏ | ŏ | ŏ | M | M M M | M | M | M | 8 | · P | 100 | Fig. | 1 | 7 | | 1- |
| homas Bros. | Thomas | | ŏ | ŏ | ŏ | M | M | M | M | M | P | y | 64 | 1 | 1 | 7 | 1000 | 1 |
| bompeon, Andrew | Thompson | (97) | 0 | 0 | D I | M | M | M. | M | M | 7 | F | 1 1 | 3 | 1 TF | 1 1 | 1 | 1 |
| odd, George L. | Todd | Cannel | K | K | D K | K | K | K | K | K | E | - 10 | F | P | P | F | 000 | |
| Vest, Thos. D. & Son. | Keyes Croek | \$6 | ON | NAMKO | ONKKM | KMKKKK | M | M | M | M | F | FB | B | B | J B | J. | 1000 | |
| arrowman Coal Company | Barrowman | Clintwood | N | -24 | N | K | K | K | K | K | B | B | B | B | B | B | levi- | - |
| Seaver C. & Mining Company | Benver | Elkhorn #2 | K | K | K | K | K | K | К. | K | 0 | 0 | 0 | C | 0 | C | 1 | 1 |
| mehanan Coal Company, Inc. | Tip Tep | Millers Crk | K | K | K. | K | X | K | K | K | OFD | OPA | H | H | H | H | } | - |
| anco Elkhorn Coal Company arol Mising Company | Rig Shoal | Eikhorn #1 | C | 102 | M | M | KMKKKKK | KMKKKKK | KMKKKKK | KKKKKK | 37 | P | G | 7 | G | G | | 4- |
| | Carol #1 | Ky. #7. Elkhorn #1 | O. | 0 K | F. | K | N | Tr. | W. | W | E | F | E | E | E | R | | 1 |
| entral Elkhorn C. Company | #6 | Elkhorn #1 | K | H | H | K | K | KKNKYKKKKKMMMLKKKKKKKKKKKKKKK | KKNKHKKKKKKMMMLKKKKKKKKKKKKKKK | KKNKFHKKHHMMM | D | D | D | D | D | D | 1000- | 1 |
| | #5 | Elkhorn #1 | O | 0 | O | 0 | 0 | N | N | N | W. | F | 7 | 3 | DIC | 3 | 1 | 1 |
| lear Branch Mining Company | Clear Branch | Elkhorn #3 | H | H | H | H | H | K | K | 13 | FO | FO | 0 | C | Č. | 0 | | 7 |
| | #185 | Millers Crk | A | A | B | C | D | y | H | F | | A | B | B | B | B | 1000 | 3 |
| ensolidation Coal Company | #204, 206, 214 | Elkhorn #3 | A | AH | H | H | DH | K | K | H | B | B | B | B | B | B | 1000 | C SEC |
| dgemont Fuel Company | Edgemost | Elkhorn #1 | 0 | O.K | M | K | K | K | K | K | ABCC | ABOO | BOO | O | C | 0 | 1 | 4 |
| khorn Cool Company | Knns #2 | Elkhorn | K | K | K. | K | K | K | K | K | 0 | 0 | 0 | 0 | 0 | C | 1 | 4 |
| Ikhorn Coal Corp | #1-7, 2, 3-4, 5 | Klkhorn | K | H | MEKHMMMKKMEEKGBMHKG | KKHHMMLKKKFFKGCKHKGKKK | KEHHMMLKKKFFKHDKHKHKKK | K | K | H | В | BBEE | B | B | B | B | - | - |
| Ikhorn Cosl Corp. Ikhorn Coll. Corporation. | #27, 28-31, 32 | Elkhorn #1 | H | 4 | # | # | # 1 | K. | K | # | B | B | B | B | B | B | | - |
| Princer Tenior C. Common | Winters | Elkhorn #3 | M | M | MI. | NI. | 25 | 200 | NA. | NI. | BEE | E P | å | G | 6 | G. | | - |
| Swick Coal Company | Lorraine | Elawick | M | MMKKKMEEKG | 3.5 | 25 | T. | M . | 200 | 7.5 | 8 | 20 | D | n | D | D | | - |
| Iswick Coal Company Logora Coal Company | FederalGlo | Eikhern | 製 | 卷 | W. | F | 쓮 | 7 | T. | T | 5 | D | 1 | DE | 至 | E | - | - |
| coss Create Missing Communey | Goose Creek | Elkhorn #1 | MKK | 菜 | K | K | K | K | ĸ | K | Ď | D | EECB | E | E | E | 815 | 1 |
| reenough Coal Company | Greenough | Up. Elkhorn | M | M | M | K | K | K | K | K | C | 0 | C | E | C | C | E | |
| nland Steel Company | Wheelwright | Elkhorn #3 | E | E | E | F | F | K | K | K | B | B | B | B | B | B | 1 | 100 |
| oppers Coal Company, The | Weeksbury #1 | Elkhorn #3 | MEEKG | E | E | F | E | K | K | H | родоввоо | DOMMOD | BCD | B | CHBCD | B | D | 1 |
| rreenoush Coal Company minod Steel Company coppur Coal Company, The lew Ethern Coal Corporation. | Derton | Elkhorn #2. | K | K | K | K | K | K | K | K | 0 | 0 | C | 90 | 0 | CD | F | 4 |
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| Ivet Elkborn Mining Co | Osborne | Kilchorn #1 | H | K | K | 蒙 | 쓮 | R | K | K | E I | E | G | Ğ. | Ğ | G | 177 | 1 |
| form! Conf Commany | Royal #1 | Millers Ork | G | G | 0 | G | H | K | R | K | C | ë | E | E | E | | 提勒 | |
| | Harold | Elkhorn #1 | GKKM | HKCKKM | KKM | K | K | K | K | K | D | ABBRODED | EDFE | D | E | E | 337 | |
| | Alley | Elkhorn #1 | K | K | K | K | K | K | K | K | E | E | F | F | PE | P | 1000 | - |
| | Big Sandy | Elkhorn #1 | BAIS | M | M | K | K | K | K | K | D | D | E | E | E | E | | - |
| outh East Coal Company, Inc. outh East Coal Company, Inc. tephens Elkhorn Fuel Corp. | Sono #1. LaViers #2. | Tree- | M | M | 40 | 37 | 25 | 440 | 34 | - | - | 1421 | G | 100 | - | 25 | - | 100 |
| tenhana Elichama Paul Company, and | Laviers #2 | Kikhorn | 智 | 帮 | St. | 쁜 | 豐 | M | At | ST. | 5 | HORO | 9 | 0 | 00 | G | E | - |
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| urner Elkhorn Mining Co | Turner | Elichorn #2 | 安 | 蒙 | # | 蒙 | 쓮 | # | 安 | 8 | 6 | 6 | Ď | D | D | D | 40 | |
| | Turner #2 | Elkhorn #1 | K | K | K | K | R | K | R | K | D | D | E | E | E | E | FG | |
| DHOO KUChorn Conl Comprance | United #21 | Elkhorn | 0 | HHKKO | M | K | K | K | K | K | D | D | E | E | BOMD | D | | 100 |
| LIHER ELEROPH Con! Co. | United #21 Boldman #5-E | Elkhorn | K | M | K | X | K | K | K | K | D | D | D | D | D | D | | 100 |
| tilities Elkhorn Coal Co | Virgie 6-F | Elkhorn | M | M | MHHKKMKKK | MKHKKKTHK | MKHKKKKHK | MERKER | MKKKKKKKK | MRKKKKKK | ECHODODE | DDDDBE | DBG | B | B | B | - | 1 |
| tilities Eikhorn Coal Co | Martin 8-H | Elkhorn | K | K | K | K | K | M | M | M | E | E | O. | G | G | G | 13 | - |
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| | | HARLAN DISTRICT | | | | | | | | | | | | | | | | |
| ose, G. M. (Rose Blue Gem) Wallens Creek, | Rose Blue Gem | Blue Gem | T | T | В | P | 0 | P | Q | R | н | н | N | N | N | N | | 1 |
| Ky. | | | | | | | | | 6 | | | | | | | | | |
| ardo Coai Mining Co., Inc. | Bardo | Harlan | P | P | N | L | K | L | L | L | E | E | E | P | F | E | H | Lin |
| enito Harlim Coro | Benito. | Harlan | S F | Post | R | P | K P G | L N | L | L | EC | EEC | F | PPC | F | F | | 100 |
| erger Cont Mining Co. | Silver Star | #5 | F | F. | E | PFC | G | 1 | H | LIF | C | 0 | C | C | C | C | | 1 |
| mck reconstain Corp., The | #30 必 3L | \$5 | M | M | RFBM | C | DKM | P | EX. | - | A | D | 5 | 0 | 0 | 0 | E | |
| lack Star Coal Co | Black Star | Harian | M | 30 | DI. | K | N | L | L | L | W. | 27 | D | D | P | D | 170 | 1 |
| nck Star Coal Co. | Dixle Star | Kellioka | M | M M | MM | 207 | 要 | NL | N | N | P | E C | H | H | 甚 | H | K | 100 |
| OVER FARK CHALLEN | Clover Fork. | Harlan | M | 34 | M | KKO | KD | T | L | 土 | Ď | Ď | D | D | Ď | CB | | 1- |
| | Clover Splint | Harian. High Splint. | | A | B | 0 | n | I. | H | H | B | D | D | D | D | B | - | 1 |
| SOR W. SORUTOR LAINS CO. | Upper Harlan | #5 | A G | A.G | G | G | 苗 | 1 | T | J | C | C | D | D | D | b | - | 1 |
| | Corlew | High Splint | A | A | B | 0 | D | F | H | H | B | B | E | E | E | E | H | 10 |
| CHELL-LEWIS COM CO | Cornett | Harian | 0 | 0 | B | N | N | L | L | L | E | E | G | G | G | G | | |
| | Creech | Waltins | L | Ti | L | K | K | L | L | L | D | D | D. | D | D | D | F | 1 |
| ummies Creek Coal Co. | Crummies #1 | Harlan | AQLIM | MENON | M | ONKKO | K | L | MAHL | LIFNM | D | D | D | D | D | D | | J., |
| | Crummies #2 & 3 | #5 | A | ASRM | B | C | D | LFNM | H | F | A | | CH | C | C | C | E | - |
| ismond Ashless Coal Co | R. L. Brown | Kellioka | A SR | 8 | 91 | 0 | N | N | N | N | A F D | FE | H | H | H | H | | 45 |
| COURD CARD LIA | Keeman | Mason | R | R | P | N | N | M | M | M | D | E | F D | E | 王 | 2 | | E |
| cod Coal Co., The reen-Silvers Coal Corp. | Kentucky King | Waliins | M | M | M | K | K | 1 | La | L | D | D | D | D | D | D | F | 1- |
| wian Central Coal Co., Inc. | Malcomson | Wal., Spl. #6 | 0 | 0 | M | K | K | La | La | Ti | 長 | E | · G | G | 9 | G | | 1 |
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| arian Cotherns Company srian Crown Mining Company srian Fuel Company, Inc. | Draper | Harian Harian | OZCO | OKO | M | NK | NK | L | L | L | D | описомая | P | D | D | D | F | - |
| arian Comerces Company arian Crown Mining Company | Draper | Harian | PHOMORA | NOMO N | QFMMNPPMOF | ONKKLNNKMFO | NEEDENEELINEE | THILLIAN | LLLLLLLLL | LLLIF | RCCMDDD | 0000 | FORDO | POMO | | PARAGO | F | - |

Size Groups—All Market Areas—Continued HARLAN DISTRICT—Continued

| | | | | - | | - | | 2 | Size p | rout | nur | nber | , | | | | |
|--|---|--|-----------------|--------------------------|------------------|---------------------|-----------------------------|-------------|--|-------------------------|---------------------|------------------|-----------------------|----------------------|--------------------|-----------------------|-------|
| Name | Mine | Seam | | | | | . 1 | | | | | 1.0 | | 1 | 1 | | T |
| | | | 1 | 2 | 3 | 4 | 5 | 0 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 15 | 20 |
| Harlan-Wallins Coal Corp | Molus | Harlan High & Low Spl | 0400 | Q-AQO | OB | M C M K M K K P O M | MDKKMKKPOM | L | H | L | CHDEFDDFEDC | CBDEFD | OG DFH | CG | CG | G K | - |
| Kentucky Cardinal Coal Corp. | Mahan Ellison #1 | Harlan | Q | Q | BOM | M | K | L | Ī | H | D | D | D | D | D | D F | - |
| Mahan Ellison Coal Corp | Mahan Ellison #1 Mahan Ellison #2 | Harlan | 8 | 0 | M | K K | M | TANGERE | PPANTPANTP | HILLKKILKL | E | B | H | FH | FH | HHK | 08500 |
| Mahan Ellison Coal Corp | Mary Helon | Harlan | OZO | SOMONOS | P M M R | K | K | L | L | L | Ď | Ď | D | D | D | HKDF | |
| Perkins-Harlan Coal Co | Liggott | Harlan | 0 | 0 | M | K | K | L | L | L | D | D | DDHFDCD | D | D | D | |
| P V & K Coal Company | Glover Gap | Harian | | 8 | R | P | P | N | N | N | F | DFEDO | 표 | H | H | H | |
| Rex Mining Company Ridgeway Coal Corp., Inc. Southern Harlan Coal Company | Rex. Ridgeway | Harlan | 7 | 7 | 8 | M | M | î | L | L | D | D | D | D | D | F | - |
| Southern Harlan Coal Company | Southern Harlan | Harian | 0 | 0 | N | | L | L | L | L | 0 | 0 | C | C | 0 | 0 | |
| Southern Mining Company | Insull | Creech | L | L | L | LKFKKFF | LKGKKFF | L | LKLLHH | L | DEDCBB | DEDCBB | D | D | D | D | |
| Splint Coal Corporation | Splint Three Point | High Splint | D | D | M M G | 2 | 8 | TLLHH | K. | # | E | 8 | G D | D | D | D F | - |
| Three Point Coal Corporation | Tway | Harlan | M | M | M | K | ĸ | ĩ | Ľ | L | C | C | ő | ď | C | 0 1 | 11877 |
| U. S. Cosl & Coke Company | #30 & 31 | "C" & "B" | G | G | G | F | F | H | H | LLHH | B | B | 000 | 000 | 000 | 000 | - |
| Wisconsin Steel Company. | #1 | "C" & "B" | G | G | G | F | E | н | н | H | В | В | 0 | C | C | c | - |
| | | HAZARD DISTRIC | r | B | | | | | | | | | | | | | |
| Beattyville Coal Co | Beattyville | Beattyville | 0 | 0 | 0 | P | PPL | P | P P M | P P M | G | 0 | K | K | K | к | 1. |
| Majority, Frank | Alex | | O M | O M | M | PPL | T | Mil | P M | Nr. | GGFEDGFFEEGFD | OFE | KKJFEKH | KKJFEKH | KKJFEKH | | - |
| Ajax Coal Co. Algoma Block Coal Co. | AjaxAlgoma | Hazard #4. Hazard #7. | O | 0 | 0 | 0 | ő | 0 | O | O | E | E | ř | F | F | F | |
| A SECURIA PROCE COM CO | #4 | Harard #4 | M | M | M | K | OKPMKOM | OLPM | OLPM | OLPM | D | D | E | E | E | E | |
| Barwick Coal Co | Barwick | #4 Rider Hazard #4 | 0 | 0 | 0 | 2 | P | P | P | 1 | G | DGFF | K | K | K | K | - |
| Black Fex C. Mining Co | Elko | Hazard #4 | O M | O M | M | M | M F | M | M. | M | P | P | H | H | 표 | | |
| Blue Diamond Coal Co | Blue Diamond #1 | Harard #6 | 0 | | | 0 | o | L | LOM | L | E | E | HOO | G | G | G | |
| Blue Grass Mining Co | Blue Grass | Haz. #4 & #7 | K | OMOO | K | M | M | M | M | M | E | E | G | G | G | 0 | |
| Buchanan Coal Co., Inc. | Rytip | Hazard #6-A | 9 | 9 | 3 | P | P | P | P | P | Q | G | K | K | K | K | 4 |
| Carbon Glow Mining Co | Carbon Glow | Hazard #4. | M | M | OK QM M | KPMKOMPKKOPKKOKKL | PKKOPKKOKKL | PLLOPLLOLLM | PLLO | PLLOPLLO | Ď | EMGRO | KHEFJE | E | HGGKHE | H | |
| Carrs Fork Coal Co., Inc | Perrone | Hazard #7 | 0 | M | 0 | o | 0 | ő | ő | o | E | E | F | F | F | F | |
| Chavies Coal Co | Chavies. | Hazard #5-A | Q M | M M | 9 | P | P | P | P | P | FD | E | I | FJE | 1 | E J | |
| Columbus Mining Co | #1 and #6 | Hazard #4 | M | M | M | K | K | T- | L | + | D | D | E | G | E | 0.3 | |
| Columbus Mining Co | #4 and #6 | Hazard #4. Hazard 5-A & #7 | o o | 0 | ооммокми | 0 | 0 | 0 | Р Г Г Г Г Г | ő | REPORDED | EFD | G | ğ | FIEGGHE | 6 | |
| Columbus Mining Co | 60 | Hazard #4 | - K | O M M | K | K | K | L | L | L | F | F | HEJ | H | H | H | |
| Columbus Mining Co | #10 | Hazard #4 | M | M | M | K | K | L | L | L | D | D | E | E | E | E | - |
| Darb Fork Coal Co | Darb Fork | Hazard #4 | M | M | M | L | P | M | M | M | 6 | P | 1 | 180 | 100 | 4 | - |
| Darb Fork Coal Co | Davis Dixie Diamond | Hazard #4 | Ö | 0 | M | K | K | L | L | L | F | F | H | H | H | H | I |
| Elkhorn & Jellico Coal Co. | Wolran | Hazard #4 | 0 | 0 | 0 | N | N | 0 | 0 | 0 | | 0 | K | K | K | K | |
| Fourseam Coal Corp | Fourseam | Hazard #4 | M | M | M O M | KNK MK MO | KNKMKMOOO | понинооомоо | нооомооохи | LOLMLHOOOMOOONLOOO | D | DFEEEFEFEGGED | E | HKEH | K | E G | |
| Gorman Coal Sales Co | Hot Spot #2 | Hazard #4 | O M | O M | 0 | M | M. | M | M | M | E | F | 병 | H | H | H | |
| Happy Coal Co | Happy | Hazard #4 | O | O | O | M | M | L | E | L | E | R | Ğ | Ğ | G | G | |
| Hardy-Burlingham Mining Co | Seuddy | Hazard #7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | E | E | G | G | G | G | |
| Happy Cosl Corp. Hardy-Burlingham Mining Co. Harvey Coal Corp. Hatfield-Camp Crk. Coal Co. | Harveyton | Harard #6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | F | F | H | H | 표 | H | |
| Hatfield-Camp Crk. Coal Co | Glomawr Indian Head | Hazard #7 | M | O M | O M | L | Y. | M | M | M | P | 2 | 1 | 1 5 | 1 5 | H | |
| Indian Head Mining Co., Inc | Kenmont | Hazard #7 | O | O | 0 | ő | LOPO | O | Ö | Ö | E | Ê | F | F | F | 2 | |
| Kenmont Coal Co | Hayslen | Hazard #6 | 0 | 0 | 0 | O P O | P | 0 | 0 | 0 | G | G | K | K | K | K K G B K H F G | |
| Knott Coal Corp | Knott | Hindman Haz. #4 & #7 | 0 | 0 | 0 | 0 | 0 | 001100 | 0 | 0 | 0 | G | K | K | K | K | - 55 |
| Marlowe Coal Co | Defiance | Hazard #4 | M | M | M | MK | MKPO | Ť | T. | Ť. | Ď | D | E | E | E | 8 | - |
| New Solar Coal Co | Butterfly | Hazard #6 | 0 | 0 | 0 | P | P | 0 | 0 | 0 | 0 | G | K | K | K | K | |
| Old King Mining Co | Midland | Hazard #7 | 90 | 00 | 0 | 0 | 0 | 0 | 000 | 0 | F | F | H | H | H | H | |
| Perkins-Bowling Coal Corp. | Agnes | Hazard #7 | M | M | M | E I | ¥ I | 0 | Ť. | | 2 | 2 | 10 | 1 6 | G | G | |
| Raccoon Coal Corp | Raccoon Belcraft | Harard #4. Haz-4 & Wg. | 0 | 0 | 0 | KPOOKNKK | OKNAK | LOKK | L | LOKK | DFEEEEEEGGEDGFEEGFE | GFEEGFE | HKEHOGGHFJFKKGEKHFGKH | OGGHT 1 TKKGEKHTGKHT | COGHTITKKGEKHTGKHT | K | |
| Starling Coal Co., Inc. | Gray Goose | Elkhoru | K | K | O K | K | K | K | K | K | F | F | H | H | H | H F | |
| Sunfire Coal Co | Sunfire | Sunfire | | K | K | | | | K | | | D | F | E | E | E | 1 |
| Wisconsin Coal Corp | Wiscoal | Haz. #4-#7 | M | -01 | - ALL | M | М | N | N | N | 1 | 12 | 1 " | 15 | - | 1 | 1 |
| | K. | ANAWHA DISTRICT | | | | | | | | | 41- | | | | | | |
| Amick, W. C. | Amick | (Sewell) | 0 | 0 | 0 | K | K | L | L | L | C | 0 | H | H | H | H | |
| Amick, Tockes. | Amick #2 | (Sewell) | 0 | 0 | 0 | KKLLL | K | LLMOM | LLMXMXM | LLMNMNM | C | COMOMOMODO | HILLIALH | HIJGJG | H | | - |
| Arbaugh, J. A | Union | #2 Gas | MH | M | M | 4 | M | M D | M | M | C | C | W W | G | H | H | |
| Barker & Lockett | Barker & Lockett | Pitts. #8 | 0 | 0 | 0 | M | M | M | M | M | F | F | 1 | 1 | 13 | | |
| Blake, J. E. Elias, John | Bluke | Pitts. #8 | H | K | 00 | L | N | O M | N | N | 0 | 0 | Y | G | H | H | |
| Farley, Walter | Handley | #2 Gas | 0 | 0 | 0 | M | M | M | M | M | F | E | J | H | H | H | |
| Fockler, Fay | Fockler | Gilbert | 0 H | 0 | 0 | T. | N | P O | N | N | 0 | 0 | H | G | H | | 4 |
| | Fry's | Pitts. #8 | 쓔 | R | Ö | T. | N | 0 | N | Ñ | ő | ő | F | GN | H | H | |
| Pry, Bam | Hanry | Pitts as | | G | S | R | R | R | R | R | H | H | N | N | N | N | - |
| Fry, Sam. Henry Coal Co | Henry | Pitts. #8 | H | 0 | | 100 | 20.7 | 2.7 | 100 | N | F | F | H | 1 7.7 | H | | - |
| Hughes, C. A | Henry Sigmon Ottawa #1 | Pitts. #8 | 00:00 | 8 | 9 | U | 24 | 2 | IN | 100 | 49 | 100 | 32 | 1 7 | TT | | 1 |
| Hughes, C. A | Henry Sigmon Ottawa #i Lieving's | Pitts. #8 | 8 H | SSK | 02000 | T | ZZZ | RNOC | KKK | N | 00 | 0 | F | G | H | | |
| Hughes, C. A. Hunley, D. R. Laeving & Son, F. B. Linden Coal Co. | Henry Sigmon Ottawa #1 Lieving's Linden | Pitts.#8. Alma Pitts.#8 Pitts.#8 Sewell | SHH | SSKKO | 0 | LMKLLROLLK | MZZZ | OL | ZZZZ | NNL | COMOROGOGOGHOCO | 000 | FH | HOGH | HHNHHHH | H | |
| Pry, Sam. Henry Coal Co. Hughes, C. A. Hunley, D. R. Lieving & Son, F. B. Linden Coal Co. McCling, B. A. Noll. Parry | Henry Sigmon Ottawa #1 Lieving's Linden McClung | Pitts.#8. Alma Pitts.#8 Pitts.#8 Sewell | SHHO | SOMMOS | 0 | LLKR | BRZZZ | OL | HEXXX | NNLR | нооо | HOOOH | FFHN | CHES | HHHN | H | |
| Hughes, C. A. Hunley, D. R. Lieving & Son, F. B. Linden Coal Co. MeClung, B. A. Null, Perry | Heory Sigmon Ottawn #1 Lieving's Linden McClung Null #1 Roush & Layne | Pitts. #8. Alma Pitts. #8. Pitts. #8 Sewell Pitts. #8. | SHHOSH | SSKKOSK | 0000 | LLKRL | ZEMEZ | OL | ZZZHZZ | NNLRN | осоно | ороно | FFHNF | GGHNG | HNH | H | |
| Hughes, C. A. Humley, D. R. Lieving & Son, F. B. Linden Coal Co. McCling, B. A. Null, Perry Roush & Layne. Russell Coal Co. | Henry Sigmon Ottawa #i. Lieving's Linden MeClung Null #i. Roush & Layne. Russell | Pitts #8. | SHHOSHH | SEKKOSKK | 0000 | DLLKRLL | ZZEMEZZ | OLROO | ZZHLZZ | NN LENN. | осоносс | осоносс | FFHNFF | COHNEGE | HNH | H H H | |
| Hughes, C. A. Humley, D. R. Lieving & Son, F. B. Linden Coal Co. McCling, B. A. Null, Perry Roush & Layne. Russell Coal Co. Summers, R. A. | Henry Sigmon Ottawa #1. Lieving's Linden McChang Null #1. Roush & Layne Russell Summers | Pitts #8. Aima Pitts #8. Pitts #8. Sewell Pitts #8. Pitts #8. Pitts #8. Gilbert | SHHOSHHO | 20KKOSKKO3 | 000000 | DLLKRLLKS | BHZZEHZZE | OLROOL | NNNHHNNHH | NNLENNLE | посоносон | осоносон | FFHNFFHN | COHNGGHY | HNH | HHNHHH | |
| Hughes, C. A. Humley, D. R. Lieving & Son, F. B. Linden Coal Co. McCling, B. A. Null, Perry Roush & Layne. Russell Coal Co. Summers, R. A. | Henry Sigmon Ottawa #1. Lieving's Linden McChang Null #1. Roush & Layne Russell Summers | Pitts. #8. Alma Pitts. #8. Pitts. #8. Pitts. #8. Sewell Pitts. #8. Pitts. #8. Pitts. #8. Pitts. #8. Pitts. #8. | SHHOSHHO | ************** | 000000 | OLLKRILKER. | NNNHHNNHHR | OLROOLR | HANKANNHENNHER | NNLRNNLRR | нооон | ныосоносона | FFHNFFHNK | COHNOGHNA | HNH | нихниних | |
| Hughes, C. A. Hughey, D. R. Lieving & Son, F. B. Linden Coal Co. McCling, B. A. Null, Perry. Roush & Layne. Russell Coal Co. Summers, R. A. Toney, John C. Taylor, J. B. & H. C. | Henry Sigmon Ottawa #1 Lieving's Linden McClung Null #1 Roush & Layne Russell Summers Toney M. A Coble | Pitts. #8. Alma. Pitts. #8. Pitts. #8. Pitts. #8. Sewell. Pitts. #8. Pitts. #8. Oilbert. Pitt. #8. Kittanning. | SHHOSHH | SSKKOSKKOSSK | 000000 | OLLKRLLKRRL | NEWNENNERN | OLEOOLERO | NNLHNNLHEN | NNLRNNLRRN | нооон | осоносонос | FFHNFFHNKF | GGHNGGHNKG | HNH | нихнинхки | |
| Hughes, C. A. Hughes, D. R. Lieving & Son, F. B. Linden Coal Co. McClings, B. A. Null, Perry. Roush & Layne. Russell Coal Co. Summers, R. A. Toney, John C. Taylor, J. B. & H. C. Van Matre, H. E. Ward-Hovt Mining Co. | Henry Sigmon Ottawa #1 Lieving's Lieving's Linden McClung Null #1 Roush & Layne Russell Summers Toney M. A. Coble Van Matre Coal Co. Sandy MucGregor | Pitts. #8. Alma. Pitts. #8. Pitts. #8. Pitts. #8. Sewell Pitts. #8. Pitts. #8. Pitts. #8. Gilbert Pitt. #8. Kittanning Pitts. #8. | SHHOSHHOSSHO | оомконоокказккозккоззко: | 000000 | OLLKRILKERLK | NNHHNNHHRNH | OLEOOLERO | NYMENNARRY | NNLRNNLRRNL | нооон | осоносоносо | FFHNFFHNKFF | GGHNGGHNKGE | HNH | нихнинхки | |
| Hughes, C. A. Humley, D. R. Lieving & Son, F. B. Lienden Coal Co. McCling, B. A. Null, Perry Roush & Layne. Russell Coal Co. Summers, R. A. Toney, John C. Troey, John C. Tyan Matre, H. E. Ward-Hoyt Mining Co. Ace Black Band Coal Company. | Henry Sigmon Ottawa #1. Lieving's Linden McClung Null #1. Roush & Layne Russell Summers Toney M. A. Coble. Van Matre Coal Co. Sandy MacGregor Dorothy Dale. | Pitts. #8. Alma Pitts. #8. Pitts. #8. Sewell. Pitts. #8. Pitts. #8. Pitts. #8. Gilbert. Pitt. #8. Kiltanning. Pitts. #8. Black Band. | виновниованом | M | OOSOOOSSONM | OLLKRILKERLKN. | NAMENAMENANCE | OLEOOLERO | ZZZIRZZIRRZIZ | NNLRNNLRRNLN | нооон | осоносоносока | FFNHFFHNFFHNKFFGA | HNGGHNKGFG | HNHHHNMHFG | H HN HH HN KH & G | |
| Hughes, C. A. Hughes, D. R. Lieving & Son, F. B. Linden Coal Co. McCling, B. A. Null, Perry. Roush & Layne. Russell Coal Co. Summers, R. A. Toney, John C. Taylor, J. B. & H. C. Van Matre, H. E. Ward-Hoyt Mining Co. Ace Black Band Coal Company. American Eagle Colliery. | Henry Sigmon Ottawa #L Lieving's Linden McClung Nul #L Roush & Layne Russell Summers Toney M. A Coble Van Matre Coal Co. Sandy MacGregor Dorothy Dale. #70° | Pitts. #8. Alma Pitts. #8. Pitts. #8. Pitts. #8. Sewell. Pitts. #8. Pitts. #8. Pitts. #8. Pitts. #8. Rittanning. Pitts. #8. Black Band. Eagle. | виновниованом | M | OOSOOOSSONMA | OLLKELLKERLKNIG | NEMERKERKER | OLEOOLERO | NNIHANNIHANINA | NNLRNNLRRNLNKK | нооон | осоносоносовыс | | HNGGHNKGFG | HNHHHNMHFG | H HN HH HN KH & G | |
| Hughes, C. A. Humley, D. R. Lieving & Son, F. B. Linden Coal Co. McCling, B. A. Null, Perry Roush & Layne. Russell Coal Co. Summers, R. A. Toney, John C. Taylor, J. B. & H. C. Van Matre, H. E. Ward-Hoyt Mining Co. Ace Black Band Coal Company. | Henry Sigmon Ottawa #1. Lieving's Linden McClung Null #1. Roush & Layne Russell Summers Toney M. A. Coble. Van Matre Coal Co. Sandy MacGregor Dorothy Dale. | Pitts. #8. Alma Pitts. #8. Pitts. #8. Sewell. Pitts. #8. Pitts. #8. Pitts. #8. Gilbert. Pitt. #8. Kiltanning. Pitts. #8. Black Band. | SHHOSHHOSSHOMOG | M | OOSOOOSSONM | OLLKRILKRRIKNIGLI | KKMNMNMKNNRNNNKRNNKRRNKNGGL | OLROOLR | NNIHNNIHRNINKKIM | LINERNNLENNLERNLINERLIN | осоносоносомиссь | осоносониссиясор | FFHNFFHNKFFGACCD | COUNTROLINGE | HNH | H H H H H N K H F G A | |

Size Groups—All Market Areas—Continued KANAWHA DISTRICT—Continued

| | KANAW | HA DISTRICT—Con | Lim | ied. | - | _ | - | | 93300 | | | | _ | | _ | - | | _ |
|--|--|--|-----------------------------|----------------|------------------|----------|---------------|-------------|-------------|------------|--------|--------|--------|------|--------|--------|------|--------|
| Name | Mine | Seam | | | 1 | | | - 1 | Size | grou | p nui | nber | * | | | | | |
| Anno | T. Control | | 1 | 2 | .3 | 4 | 5 | 0 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 |
| Black Band Coal Company | Reynolds | Black Band | м | м | M | N | N | N | NM | N M | E C | E | G | 0 | G | G | | |
| Boune County Coal Corporation | Beene No. 2 | No. 5 Block | Q M | QM MP | P M M N | NNKTHKOG | NNK | M | M | M | D | ECD | GOM | CH | CE | CH | - | |
| Cameo Splint Coal Company Camelton C. & C. Company Camelton C. & C. Company | # 3 | Eagle. | P | M | 31 | I | G | K | M | K | B | B | B | B | B | B | - | - |
| Camelton C. & C. Company Camelton C. & C. Company | #5 | #2 Gas. #5 Block | M | M | M | K | LKO | M | M | M | D | D | EC | CE | EC | OMO | | |
| Cerbon Fuel Company, The | #5 and #10 | Powellton | G | 000 | 000 | G | G | KNNN | K | K | CB | CB | | C | C | A | - | A K |
| Carbon Fuel Company, The | fil | Dorothy Cedar Grove | G | G | G | G | GGN | K | K | K | D | D | AEEO | AEP | AE | AER | | A |
| Campittor C. & C. Company Oerbon Fuel Company, The Carbon Fuel Company, The Carbon Fuel Company, The Cetar Grove Coll., Inc. C& O Fuel Mine Operators Christian Colliery Company Christian Colliery Company Christian Colliery Company | Cedar Grove Derothy Eagle | Englo* | Q | G | o M | N | G | K | | KKKNKKKKKK | 0 | 0 | ô | E | EO | HO | | |
| Christian Colliery Company | #1 | FaglePowellton | 0 | M | M G | G | G | KKKKKKM | KKKKK | K | B | B | B | B | B | B | | |
| | Monteoal #1 | Dorothy | G | 666 | 0 | 00 | G | K | K | K | D | OD | ACE | ACE | CE | AOE | | - |
| Colcord Coal Company | Montcoal #4 | Hershaw | M | LM. | O O G LII | K | K | Ř. | M | M | D | D | D | D | D | D | | |
| Detroit Mining Company Disport Coul Company | \$1 and \$2 Star Slope | Perryville | 1 | J M | 3 | J | I | K M | M K M | M K | D | D | E | 0 | C | Ö | E | - |
| Darothy Glenn C. Mining Co. Dry Branch Coal Company. | Derothy Glenn Dry Branch | Perryville. Coalbg & #5 Bl Coalburg. | MQ | M Q | MP | K | KN | M | M | M | E | E | C F | MOMM | EOFF | HOFF | 1111 | |
| Doen Hollow Coal Co | Deep Hollow | Pourless. | M | | | | | | | | E | D | 200 | 1000 | 100 | 1 | J | |
| Elk kliver Coal & Lbr. Co | Rich Run | #5 Block | M | M M M | M | K | M | M | M | M | D | D | EJD | EJD | E | E | | |
| Glocora Coal Company. | Blue Pennant | Coalburg Pittsburgh #8 | M | K | M | KLR | K | M | M | M | B | D | D | G | DH | H | | |
| Hartford Coal Co., Inc. Hatfield Campbell Cr. Coal Co., The | Plymouth | Pittsburgh #8. | SH | SHE | SO | R | R | R | NRN | R | HC | H | FNF | NG | H | H | | - |
| Harman, Wm. 8. | Hallwood #2 | Pittsburgh #8 | H | K | 0 | LLR | HNRNNR | 0 | NR | NNRK | C | C | F | G | H | H | | |
| Harfield Campbell Cr. Coal Co., The | Putney #1 & 3 | #5 Block #2 Gas | J | 3 | 8 | J. | 3 | онимио | K | K | G. | do | P. | C | LO | C | E | |
| Imperial Colliery Co. | #2 | #2 Gas Dorothy | 0 | M | MG | 110 | G | K | K | K | B | B | A | A | AOH | A | | |
| Imperial Colliery Co | Jackson | Pittaburgh #8. | GH | KO | 0 | LIN | NN | 0 | N | KKNN | C | 0 | FE | GE | H | H | **** | |
| Kanawha Ry-Product Coal Co. | Monarch | Cedar Grove | 0 | | 0 | 100 | | N | N | 200 | D | D | -304 | | E | E | | |
| Kan, & Hocking C & C Co. Lan, & Hocking C & C Co. K&N River Ege, & R. C. Ms. Inc. | #109 #114 and #116 | #EBL & Coalbg #2 Gas & Engle | 8 P | 8 P | 8 | R M | R | R M | R M | R | GO | 0 | C | C | L | C | | |
| K&N River Bge. & R. C. Ms. Inc. | Winifrede #1 | Winifrede | | 5300 | 12. | | 200 | | - | - | D | D | PORT . | 200 | 350 | E | | |
| Keiley's Cr. Coll. Co | Durby #2 and #6 | Cedar Grove | 000 | 000 | 000 | DUZOZ | NO | 02 | Zoz | 202 | G | · Q | E | ELE | E | LE | | |
| Kelley's Cr. Coll. Co. Kingston-Pocahontas Coal Co. | Kimeston | Cedar Grove Engle & Powell | 0 | M | O N | N | OZO | HNZO | N | N | DB | B | E | A | E | E | | |
| Koppers Coal Co., The | Powellton 2, 3, 5 | Powellton. | 0 | M | M | 0 | Ğ | K | K | K | B | B | A | A | A | A | | |
| Koppers Coal Co., The | Powellton #4 | #2 Gus Peerless | | | | L | | | -054 | 7207 | | | | -7 | | DCEDKE | | |
| Koppers Conl Co., The. Levale Collieries | Wharton | Hernshaw | M G M | M | L | PIO | G | K | K | K | D | D | CE | CE | E | E | | |
| Lesvale Collieries, Inc. | Leevale | Dorothy | M | M 8 | L | IRN | JRN | M | M | M | D | D G | D | D | D | D | | |
| LeMoyne Coal Co. Marmet Coal Co. Mübura By-Prod. Coal Co. | Cedar Grove #1 | Cedar Grove | 0 | 0 | 80 | N | N | RNK | RN | RNK | D | DB | E | E | K | E | | |
| Nellis Coal Corp | Milburn #1 & 2 Nellis | Eagle & Powit | 0 | M O M | M | IKLG | GK | î | KLM | L | BO | C | A | A | AF | A F | 100 | |
| Orlandi Coal Co | Princess Doro | #2 Gas | M | M | J | G | L | LMKKK | K | K | E | E | 00 | G | 0 | G. | | |
| Raleigh Wyoming Mining Co | Edwight #1 & 3 | Eagle Dorothy | 0 | M | M | 10 | G | K | KKK | KKK | B | B | AE | Ā | A | AEH | | |
| Raymond City C. & T. Corp. | Raymond City | Pitts. #8. #5 Bl. & Lewiston | H | OKM | 0 | | N | 0 | N | N | C | EOP | F | GF | H | H | | |
| Red Parrot Coal Co | Red Parrot | #2 Gss | 0 | O M | M | LKKK | KKK | M | M | M | C | E | F | FE | F | FFE | | |
| Riverton Coal Co | Riverton | Belmont | 200 | М | M | | 2000 | М | M | M | E | E | E | E | N. | | | |
| Riverview Coal Mining Co | CoalburgSpruce River #4 | Stockton-Lewiston | M | M | M | K | K | M | M | M | EFC | F | H | FH | F H | FH | | - |
| Trunx-Truer Coal Co | Acme, Raccoon | Dorothy | g | 800 | 900 | G | G | NKKK | NKKK | K | 0 | 8 | C | 0 | C R | BOE | | A |
| Truax-Truer Coal Co | Rose | Dorothy | G | G | G | G | G | K | K | K | DO | DO | E | E | 0 | C | 115 | A |
| Upper Elk & Potomac Coal Co | Middle Creek | Dorothy #5 Block Dorothy | 8 | 8 | 8 G M | R | R | R | R | R | G | GO | K | K | K | K | | |
| Whilesville Mining Company | Whitesvide | Poweliton | 0 | M | M | J | G | RKK | RKKM | K | B | CBE | | A | A | | 1000 | 100 |
| Winifrede Collieries Winifrede Collieries | #1. #2 Loing #1 & #2 | Winifrede | M | M | M | ROJILOKK | REGULLERK | DOM: | M | REMMEM | MMCHE | RECEE | AFFORE | FORE | AFFCEE | AFFCEE | | |
| Wyatt Coal Company | Wymar | Belmont | D MO | M M | M M | G K | K | K M M | M M | M | E | E | E | E | E | E | | |
| Wyatt Coal Company Youghlogheny & Ohlo C. Co. | Vsn | Coalburg | M | M | M | K | K | M | M | М | E | E | E | E | E | E | 244 | |
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| Perry & Frazier. Alma Eagle Coal Co | Long Chute | Eagle | S | 8 | Q | 0 | N | L | L | L | B | B | B | B | B | B | | |
| Aminoral Chal Car | Amberst #1 | Alms Island Creek | Q | Q | P | N | N | M | LNM | MAL | HOO | C | 0 | 100 | P | BFO | | |
| | Amberst #2 | Eagle | m D O O w m m m m m o m o m | mHQQmmmmmmqmQH | SHEGOOOOOOO | HNNOOOOO | ZZZZZZZZZZZZZ | MNMNN | M N M | M | D | D | CE | | CE | 00000 | | |
| Amherst Coal Co. Avin Engle Coal Co. Partland Coal Co. | Avic Karla | Eagle | 8 | 130 | 9 | 0 | N | M | M | MM | 00 | 00 | 00 | 100 | HOOG | 0 | | |
| Buffalo Chilton Cost Co | Buffalo #1 | Chilton | 000 | 88 | g | ő | N | M | M | M | č | č | C | 0 | C | 0 | **** | |
| Buffalo Racle Mines Inc | Stone Branch | Alma | 888 | 18 50 | 00 | 0 | NN | O M | NO | ONM | PDO | P D | H | HEC | H | H | | |
| Buffalo Eagle Mines, Inc. Chafta-Jones-Heatherman Coal Co. | Riley #3 | Chilton | 9 | 8 | P | NO | N | M | M | M | OE | C | CG | O G | EOG | ECG | 2322 | **** |
| | 63 Ethel #2 | Chilton Chilton Alma-L. C. Chilton & | 90 | g | THE | PKOKO | N | ZZZ | ZZZZZZ | NNN | E | MMM | G | -6 | G | G | | |
| Control Eagle Cold Co | Draper | Alma-L. C. Chilton & | 121 | 130 | 333 | 8 | N | N | N | N | R | - 5 | G | G | G | G | | **** |
| Clean Eagle Coal Co- Crystal Block C & C Co- Fort Branch Coal Co- | Clean Eagle | Eagle | 8 | - 8 | Q P | ON | N | L | L | L | B | B | B | B | B | B | **** | 0 |
| Part Branch Coal Corp. Gay Coal & Coke Co., The Gay Coal & Coke Co., The George Coal & Coke Co. | Fort Branch | Chilton | 40000 | ONOGON | P | ONNEN | ZZZZZZ | MXXXX | KZZZZK | MANANA | BEEEEC | E | de | FGG | FG | FOC | - | |
| Gay Conl & Coke Co., The | Gay #2 Georges Creek | Island Creek | | T | P P R | P | N | N | N | N | E | EO | F | GFC | OFO | CHO | LK | |
| Georges Creek Coal Co. | Lucorges Creek | Chilton | 10 | 18 | LE | IN | IN | i Mi | I MI | I DI | 1.0 | 1.9 | 10 | LW | 1.9 | 1 50 | - | - |

LOGAN DISTRICT-Continued

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| Guyan Eagle Coal Co. Guyan Eagle Coal Co. Hutchinson Coal Co. Hutchinson Coal Co. Hutchinson Coal Co. Island Creek Coal Co. Logan Eagle Coal Co. Logan County Coal Corp. Logan County Coal Corp. Logan County Coal Corp. Logan County Coal Corp. Lorad Coal Mining Co., The. Lorado Coal Mining Co., The. Lorado Coal Mining Co., The. Mallory Coal Co. McCall Coal Mining Co., The. Monitor Coal Co. McCall Coal Co. Morfolk & Chempeake Coal Co. Pritchard, D. H. Contractor Utilities Coal Co. W. Va. C. annel Coals, Inc. W. Va. C. & C. Corp. Wood Coal Co. Youngstown Mines Corp., The. | Gnyan #3. Argyle. Dabney & MacBeth. #1 & 20. #7. #11, 14 & 22. #21. Shanurock. Rita. Lundale. MacGregor. Parsgoh. Lorado #1. Lorado #2. #1. #2, 3, 4 & 5. McCall #2. Merrill. Monitor-Eagle #1. Wilson #3. Chilton Block #1. #61. Switzer. Earling. Micco #3 & Rossmore. Omar #4. Omar #5. #19. Winisle #1. Freeze Fork. | Island Creek Chilton Chilton Chilton Eagle Island Creek Chilton Chilton Island Creek Eagle Eagle & Powellton Powellton Island Creek Eagle Eagle Estele Chilton Eagle Estele Chilton Eagle Connel Estele Island Creek | Accopos modelos mococos | COCOCO TO HONOR TO WOOD TO COCOCO TO COCOCO TO COCOCO TO COCOCO TO COCOCOCO | QUEDOCUCEROSEROSEOSERSEO OCOCOCE | NANANAO ONO NO ONO NO ON NANANAO | ZZZZZZZ ZZZZZZZZ ZZZZZZZZZZZZZZ | NMMMMNNNNNMM MMNLLINNNOM MNNNMMM | NMMMNNNNNMN MMNLLINNOM MNNNMNM | MMMANANAMM MMALLANNOM MANAMAM | DCCCEDDEDECDFDCDBBEDDEC CDEECFCB | DOCCEDDEDEODEDCOBBEDDEC ODEECFO | ECCCFERGEFOR DCEBBODEGO CEFECHC | ECCCPRECEPORODORARGORGO ORMECHO | ECCCFEEGEFOE DOEBBGDEGO CEFECHO | MOCOPERGRECE DUEBRODEGO CERECHO | E | 1 0000 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 |

*Refer to table at end of document for prices.

SOUTHERN APPALACHIAN DISTRICT

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SOUTHERN APPALACHIAN DISTRICT Continued

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| Vebb, W. H. | Whaley | Barner Conifield | T | RT | Q'S | P | 0 | P | Q | R | H | H | XX | NN | NN | N | 1 | |
| Vhaley, I. C. Vhite, J. E. (J. E. White Coal Co.) | | Lilly | R | R | 90 | P | 0 | P | 9 | R | H | H | XX | N | XX | N | | - |
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| hambels Cost Co | Cross Mountain | Col Crk | 9 | 9 | 0 | M | K | M | M | M | D | D | E | E | E | E | | |
| ambria Coal Co. Inc | Royal Cleage Wills | Lower Dean Jellico | ĕ | 990 | ď | F | KKAD | MH | K | | D | D | E | E | E | EEE | | |
| Bear Fork Coal Co., Inc. | Clear Splint #3 | Sterling | R | R | Q | P | D | P | K | P | G | G | L | L | L | L | | - |
| Ambria Coal Co. Ambria Coal Co., Inc. Deage-Wills Coal Co., Inc. District Fork Coal Mining Co. | Clear Fork | Mason | 100 | | В | C | D | P | H. | H | B | В | - 10 | - | E | E | 7 | - |
| Coleman Fuel Co | Clinchmore | Pee Wee. | A | L | | 100 | 1 | K | K | K | F | F | E | H | H | H | 1 | |
| roley, Ben | Dixie | Blue Gem | A | AU | B | C | D | 18 | KH | H | FB | F | E | B | HENNI | | | - |
| bean Coals, Inc | Dean Coals | Desn | | T | 8 | P | 0 | P | 9 | R | H | H | N | RNNJ | N | ENNI | 30 | 15 |
| Diamond Coal Mining Co | Dixie Bell | Big Mary | | P | SNO | | | M | 8 M | M- | | H | 1 | T | J | i i | -31 | |
| ngine Coal Company, Inc. | Pineville | Str. Crk | G | G | 0 | F | E | H | KK | K | FEF | E | E | E | F | F | | |
| entress Coal & Coke Co | Fayette-Jellico Wilder No. 3 | Dean Bon Air #2 | MR | M R | M | FKP | LEKO | K | Q | KKR | H | FEFH | NNITHANNH | FREEH | K | FKNN | - | |
| ork Mountain Coal Co. | Fork Mountain | Dean | T | T | 98 | P | 0 | P | ŏ | R | H | 苗 | N | Ñ | N | | | |
| ork Mountain Coal Co. | Reml | Pec Wec. | K | K | K | H | B | K | OK | H | E | E | H | H | PHNNHEFENNE | H | 3 | |
| Fork Ridge C. & C. Co | For Ridge & Hanby | Mason Straight Ork | L | L | G | H | H | H | KKK | K | DE | DE | E | E | 5 | E | | |
| Intliff Coal Co | Gathiff | Jeinco | DE: | E | E | F | F | H | K | H | D | D | E | E | Ê | E | J | |
| Inthiff Coal Co. Iurian Industrial Coll. Co. | Commodore | Dean Bon Air #2 | R | R | HOUD | P | O Occ | P | HOO | R | H | H | NXE | NNE | N | ENNE | | - |
| lightand Mining Co | Highland No. 1 | Pee Wee | C | G | Ď | D | | G | H | R | B | B | E | E | E | E | 133 | |
| ligh Point Coal Co | No. 2 | Red Ash | LKR | L | L | 1 | H | K | M | M | B | E | 9 | 1.0 | G | G. | L | |
| fignite Coal Co | Hignite | Lower Hignite | K. | LKR | 1 QB | H | HO | P | K | R | H | H | HNOHFELLE | H | HNO | H | | |
| ellico Coal Mining Co | Mt. Ash | Blue Gem | AK | AK | B | 0 | D | P | H | Ĥ | | B | G | G | G | 13 Gr | | - |
| Centroky Jellico Coal Co. | Kay Jay | Dean | K | K | K | H | Ħ | K | KMKKM | HEMKEM | BFFEG | BPFE | 표 | GHF | H | H | | - |
| Centucky Ridge Conl Co. Cy. Straight Crk. Coal Co. | Crockett. Adalia & Belva | Orockett | H | H | H | G | G | H | K | K | 1 | E | F | P | 100 | P | - | |
| aFollette, Rex C. Co. | Rex #2 | Nex | H | H | H | G | G | HKM | K | K | G | G | K | K | K | K | | |
| Lilly Coal Co. Anhan Jellico Coal Co. | Mahan Jellico | Horse Crk Jellico. | E | LE | E | F | F | H | K | H | P | P | E | FKJE | KIE | KJE | T | - |
| DESIGNATION OFFICE COST CO. | Solon | Bon Air No. 2 | | | | | 35 | 1000 | 1000 | 100 | H | 1 | 1000 | 100 | 100 | F m | 10 | - |
| foore Coal Co. ew Anctor Block Coal Co., Inc. | Moore | Dean | T | T | 180 | P | 0 | P | 3 | R | H | H | N | N | N | N | - | |
| CW HOESE CIPSER COOK EX | Velma | Horse Crk | L | F. 1 | L | 7 | 1 1 | M | M | M | P | 1 2 | 1 5 | HIEE | 1 3 | E | 100 | 1 |
| (evisdale Coal Co | Nevisdale | Blue Gem. | A | LAG | В | 0 | D | F | H | H | B | B | JEE | E | E | E | 1 | 1 |
| ew Jellico Ceal Co ew Mary Francis Coal Co | Blue Rose New Mary Francis | Horse Crk | G L | L | G | P | F | MFHMPHK | MHKM | K | D | D | E | F | HIEEINGE | E | | - |
| lew Morning Clow Coal Co. | Morning Glow | BIODS CIE | R | R | ğ | P | Ó | P | Q | R | FH | F | JNG | LNGE | N | ING | | |
| HOTHER COLL CO. | Pioneer | BU, Creek | G. | G | QG. | F | F | H | MMO | K | E | E | G | G | G | G | | |
| remier Coal Co | Poplar Lick Premier | Popiar Liek | K | GKNH | 1 | 100 | 1 200 | N. | | 20.0 | F | H H | E | 4 2 | 100000 | E | | - |
| | Back Crk. #2 | Mason | H | H | H | ¥ | F | 1 | K | K | D | F | ELED | E | E | E | L | - |
| TUDER COST & CORR LIG | Valley Crk, #4 | Jellico | H | H | H | G | G | 1 | K | K | D | D | E | E | E | E | | - |
| ennebaum Coal Co. outhern Coll., Inc | Rennebaum | Sterling | R | R | QB | P | 0 | P | PH | P | G B | GB | 분 | LED | ED | LED | - | - |
| outhern Mining Co | Balkan | Creech | M | M | M | K | DK | M | H | H | D | D | Ď | D | D | D | | |
| GULDEED MINING CO | Colmar | Mason. | | | 1 | | G | H | K | K | G | E | F | F | F | F | | - |
| outhland Coal Corp. tearns Coal & Lbr. Co. | Southland, "A" | Str. Creek | R | R | 100.0 | G | 10 | H | K | K | E | G | 10000 | 1-10 | 12000 | 411000 | - | - |
| | No. II | No. 1 and 116 | P | RP | 0 | L | K | M | M | M | E | F | H | H | H | H | | |
| tearns Cool & Live Co | Cooperative | No. 1 | P | P | 0 | L | K | M | M | M | F | F | H | H | H | H | | - |
| | No. 4 | No. 2 #11/6 | L | L | K | H | H | M | M | K | GE | E | F | P | F | F | | |
| | No. 15 | #130 | STREET, | 1000 | 1 | 1150 | 100 | | | | Q | 1000 | 1000 | | - | 1 | | |
| traight Crk. Coal, Inc. | Straight Fork | Str. Creek Upper Dean | G T | GT | 0 | F | F | H | K | K | H | E | FN | F | F | FN | | - |
| un Coal Co enn-Jellico Coal Co | Sun | Pee Wee | | A | 8 B | 0 | D | F | H | H | B | B | E | E | NE | E | | 1 |
| Marie Tollies (1-1 ft. | Anthras. | Jellico | A | G | G | OFC | D | H | K | K | D | D | E | E | E | E | - | 1 |
| Jernillian C. C. | | Blue Gem | A | A | B | 0 | D | E | 丑 | H | B | B | 0 | G E | GE | GE | | 9 |
| Circinia Jellina C. Co. Inc. | Wister Wormtain | Talling | 100 | | | | | | | | | | | | | | | 0 |
| Circinia Jellina C. Co. Inc. | King Mountain | Jellico | G | G | O | F | F | H | M | M | F | D | E | 1 2 | J | I | - | |
| Circinia Jellina C. Co. Inc. | King Mountain | Horse Creek | H | H | H | G | G | M K | KHKMK | K M K | F | F | K | K | K | K | | |
| Figinia Jeillico C. Co., Inc. White Coal Co. White Coal Mining Co. Wooldridge Blue Gem Coal Mng. Co. | King Mountain Baker Nurex Powhatan & Wash- ington | Horse Creek | H | HA | H H | J | 3 | M | HXM | MKH | F | F | 13 | KG | IKG | 1 3 | | |
| Consistence Cool Co. Cormillon, C. C. Cirginia Jeiliro C. Co., Inc. Williams Coal Mining Co. Williams Coal Mining Co. Wooldridge Blue Gem Coal Mng. Co. Cecchini Blue Gem C. Co. Cenith Coal Co. | King Mountain | Horse Creek | HA | H | H | G | G | M K | MKH HK | MKH HK | F | F | K | K | K | K | | |

* VIRGINIA DISTRICT

| Wast. | Mari | Seam | | | | _ | | 8 | Size g | roup | nun | nber | R. | | | | | |
|--|--|--|------------|----------|---------|----------------------------|-----------------------|-----------------------|------------|---|-------|-----------|-------|-----------|----------|---------|--------|-----|
| Name | Mine | oram | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 |
| andy, Rex. | Bandy | Raven | B | B | B | В | В | В | В | 0 | c | 0 | H | H | н | н | | - |
| arnhart, C. H | Barnbart Rields Scott | Red Ash | B | B | NB | MB | M B | B | KBKKKKB | KOKKKKO | E | E | F | FH | F | F | 1000 B | |
| ond, R. D. | Spruce Pine | Kennedy | BN | B | BNONN | B M M | M M | L | K | K | E | ED | F | F | F | F | | 22 |
| ond, N. S. | Osborne | Jawbone | ZZO | ZZO | 0 2 | M | M | L | K | K | D | H | D | DF | D | D | **** | |
| rown & Vernon Coal Co | Widow Kennedy | Kennedy | N | N | N | M | M | L | ĸ | K | EEC | ERO | F | F | F | F | | |
| rown Coal Co. C. W. | Red Ash | Red Ash | B | B | B | B | В | В | B | 0 | C | G | H | HF | H | H | | - |
| arn-Up Coal Co., The | Burn-Up | #5 | NG | NO | NG | M | M | L | K | KKKKK | E | EEEF | F | F | F | F | | |
| lay, John | Widow Kennedy | Kennedy | ZZ | N | N | M | M | L | K | K | E | E | F | F | F | F. | | |
| orns Coal Co | Banner | Kennedy | NO | NO | NO | M | M | M | K | K | E | E | H | H | FH | FH | | |
| ox, W. H. Coal Co | Cox | Penn Lee Up. Banner | Ň | N | N | M | M | L | K | K | E | E | F | F | F | F | | |
| Dale Coal Company | Dale | Blair | Q | ZZZO | OZZZO | M | M M M | L | KKK | KKKKKKC | D | D | D | D | D | D | **** | ini |
| Pavis Coal Co., C. L. | Widow Kennedy Preston Dye | Up. Banner | ZZZD | N | N | M | M | L | K | K | E | E | F | F | F | F | | |
| ranks, J. H. | No. 5 | Up. Banner | N | N | N | M | M | L | K | K | E | E | F | F | B | F | | |
| icorge, A. J. | J. Bob Branch | Imboden | QH | QB | 0 | M | M | B | KB | K | D | PC | DH | D H | D | D | | |
| illey & Sayers | Hale | Up. Banner | N | N | B | B | B | L | K | K | E | E | F | P | H | H | 77.7 | |
| Iam & Kern | Ham & Kern | Up. Banner | N | ZZ | NNO | M | M | L | KKK | K | E | E | E | F | F | P. | | |
| Illimans, J. M. forne Coal Co., F. B. | Hillman | Jawbone | 9 | 9 | 0 | M | M | L | K | K | D | D | D | D | D | D | 2000 | |
| Iorne Coal Co., F. B | Hubbard | Imboden | 000 | 999 | 0 | M | M | L | K | K | D | D | D | D | D | D | | |
| Ciser, J. T. | Kiser's. | Blair | Zoz | 10% | 0 | M | M | L | KKKKKKKKKK | KKKKKKKKKKKKKKKKKKKKKKKKKKKKKKKKKKKKKKK | D | D | D | D | D | D | **** | |
| ackson & Clark | #6 | Lower Banner | ZZ | NN | NN | M | M | L | K | K | E | E | F | F | F | F | | - |
| awson & Laney | MeCoy | Jawbone | 0.0 | 0 | 0 | M | M | L | K | K | D | D | D | D | D | D | | |
| McReynolds, E. M. | McReynolds | Kennedy | No | 9 | N | M | M | L | K | K | E | E | F | F | F | F | | |
| fcCoy, F. A fcReynolds, E. M. farcum, G. L. | #7 & #10 | Blair | 9 | 97 | 0 | M | M | L | K | K | D | D | D | P | D | D | | |
| liller, Garnett B | Miller Imboden | Up. Banner | N | N | NN | M | M | L | K | K | E | E | F | F | F | F | 100000 | |
| Sborn & Bowman | Pennington | £3 | G | G. | G | G | G | ī | K | K | E | E | F | F | F | F | | |
| uillen, L. L. | Quillens | Jawbone | 3 | Q'N | 0 | M | M | T | K | K | D | D | D | D | D | D | | |
| uillin Coal Couillin, J. E. Co | Widow Kennedy | Kennedy | ZZZZO | N | N | M | M | L | KKKKKK | K | E | E | F | F | E | F | | |
| aines, F. C | Raines' | Up. Banner | N | N | N | M | M | L | K | K | E | E | F | F | F | F | | |
| taines, F. C. teedy, Will and Jamison, L. G. | Reedy & Jamison | Up. Banner | | N | N | M | M M M M | L | K | K | EEE | E | F | F | F | FF | | |
| Richardson Coal Co | Kennedy | | NN | ZZ | N | M | M | L | K | K | E | E | F | F | F | P | 7711 | |
| ichmond, R. A. & C. L. | R. A. & C. L. Rich- | Norton | Q | Q | 0 | M | M | L | K | K | D | D | D | D | D | D | | |
| | mond. | *** | 2 | 123 | 1 | 3 | | | - | 97 | 100 | 1 10 | 4 | F | P | P | 07.0 | |
| tobinett & Nash, C. M. Co | Kennedy Mill Creek #2 | Up. Banner Red Ash | B | B | B | M B | MB | B | KB | C | C | C | F | H | H | H | 200 | |
| lobinett & Nash, C. M. Co | Pine Ridge #1 | Up. Banner | Ñ | I N | N | M | M | L | K | K | E | E | F | F | I E | F | | |
| neep Book Coal Co | Sheep Rock | Up Banner | N | N | N | M | M | L | K | K | E | E | F | F | E | F | | |
| Shreves Coal Company | Newkenedy | Kennedy | NN | NN | N | M | M | L | K | K | EEEE | Ê | F | y | F | F | | |
| Stock Creek Coal Co | Stock Creek | Egan | N | N | N | M | M | T | K | K | E | E | F | F | F | F | | |
| l'rent & Stallard | Crab Orchard | Kennedy | N | NN | ZZZ | M | M | L | K | K | E | E | F | F | F | F | | - |
| Jpper Elk Coal Co. Jers, Stanford, Prater, Va | Viers Coal | Up. Banner | NN | N | N | M | M | L | R | K | E | E | F | F | | F | 1 | |
| /lake, Vassill | Mohawk | Kelly. | G | G | G | G | G | 1 | KKKKKKKKK | KKKKKKKEE | E | EEEEEEEFF | F | F | FFF | F | | |
| Wallen, Harman | Wallen | #5 | G | G | G | G | 0 | 1 1 | K | E | E | F | F | F | 1 5 | F | | 77. |
| Velch, Fred | Weich | Red Ash | B | B | B | B | B | B | B | E | C | FC | H | H | H | H | | |
| Wells, W. E. Wharton, G. C. | Wharton #4 | Glamergan | QN | Q'N | 0 | M | M. | L | K | K | D | D | D | D | D | P | | |
| Whitt, White & Whited | Kennedy | Kennedy | NN | N | N | M | M | L | KKKK | KKKK | E | E | F | F | P | F | 1000 | |
| Banner Fuel Corporation | Black Banner | Up. Banner | 0 | 0 | 0 | M | M | L | K | K | D | D | D | D | D | D | | C |
| Benedict Coal Corporation | Benedict #7 | No. 7 | 0 | 0 | 0 | M | M | M | M | M | EBE | EBEBFR | E | F | F | F | L | |
| Senedict Coal Corporation | Virglow | No. 12 Low Splint | A | A | B | M | DM | F | H | H | H | H | E | F | F | F | 1 | |
| linckwood C. & C. Co., Inc | Pardee | High Splint | E | F | F | D. | G | F | H | H | B | B | B | B | B | B | | |
| Sue Diamond Coal Co | Bonney Blus | #9 & #10 H. & L. Splint | 0 | 0 | 0 | M | DM | M | M | M | F | F | H | H | H | H | | |
| Since Diamond Coal Co | Mayflower | | | A | B | C | D | F | H | H | B | | | 1 | 1 | 1 | | 1 |
| Sinchfield Coal Corp. | No. 2, 3 & 52 | U& L Banner | 0 | 0 | 0 | M | M | LK | K | K | GEBEE | E | F | F | P | E | 1 | |
| linchfield Coal Corp | No. 7 & 9 | Up. Banner | 0 | M | M | 13. | G | K | K | K | B | B | B | B | B | B | **** | |
| Dixie Beaver Coal Co., Inc. | Crane's Nest | Up. Banner U. & L. Ban'r | 00 | 0 | 0 | M | M | F | KKKK | KKKK | E | EBEE | FBFF | BFF | F | F | | |
| Hamorgan Coals, Inc. | Glamorgan #4 | Glamorgan | 0 | 10 | 0 | 281 | 1 | 44 | 1 | 1 | . 1 | | | | | | | - |
| fawthorne Coal Corporation | Hawthorne #1 | Edwards | | | - 4 | 4+4 | | | | | 0 | | - | | · · | F | | |
| Cemmerer Gem Coal Co | Kem Gem | No. 5. | G | G | G | G | G | L | K | K | GED | E | FE | FE | F | FE | - | |
| Vorton Coal Co., W. S. Willits & G. C. McCall, Receivers. | Norton #11 | Norton | Q | Q | P | N | M | 14 | I. | The | D | 1 33 | L | 1 300 | 0.091 | 3000 | 1 | 100 |
| enn Lee Corporation | Penn Lee | Penn Lee #1 | 0 | 0 | 0 | M | M | M | M | M | F | F | H | H | H | H | ++++ | |
| Ruth-Elkhorn Coals, Inc | Steinman | Up. Banner | K | K | K | K | 1 | 1 | K | K | BDD | B | B | B | B | B | 20000 | |
| plash Dam Coal Corpplash Dam Smo. Coal Corp | Splashdam Lonesome Br | Splashdam | M | M | M | K | KKM | 1 | KKK | KKK | B | D | D | B | D | D | | |
| tandard Banner Coal Corp | Honey Creek | U. Banner | 0 | 0 | 0 | M | M | M | M | | E | E | F | FC | | F | | |
| | Arno | Imboden | Q | QE | 0 | M | M | L | K | | E | EOB | F | 10 | 0 | B | | |
| tonega Coke & Coal Co | Derby | Marker | E | E | E | F | P | 1 | K | KKKK | B | B | B | BBB | B | B | | |
| stoners Coke & Coal Co | | Marker | M | M | M | K | K | 13 | K | K | B | B | B | B | B | B | | |
| tonega Coke & Coal Co | Dunbar Derby | Targart | - | 1 | 100 | 1 | 1 | 1 34 | 1 | 1 | 100 | 1000 | 200 | E | | C | | |
| Stonega Coke & Coal Co | Derby | Imboden. | *** | | | 1000 | 10000 | | 1000 | 100 | | | | | | | | |
| stonega Coke & Coal Co stonega Coke & Coal Co stonega Coke & Coal Co stonega Coke & Coal Co | Genco | Imboden | Q | Q | 0 | M | M | L | K | K | 0 | 0 | C | C | C | | | |
| tonega Coke & Coal Co. itonega Coke & Coal Co. tonega Coke & Coal Co. | Derby Genco Imboden Premix Mod | Imboden. Imboden. Marker-Imb | Q | - ann | - | | | L | | - | | | 2 444 | BB | B | | | 1 |
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| stonega Coke & Coal Co. | Derby Gence. Imboden. Premix Mod. Roda. Stonega. Swords Creek. | Imboden Imboden Marker-Imb Taggart Imboden L. Banner | Q MOZ | Moz | MON | K M M | K M M | I | | - | B | B | 2 444 | CBBCF | BCF | BCF | - | |
| Stonega Coke & Coal Co. Swords Cr. Mining Corp. | Derby Genco Imboden Premix Mod Roda Stonega Swords Creek | Imboden Imboden Marker-Imb Taggari Imboden L. Banner No. 5 | O MOZO | Moze | Mong | K M M G | K M M G | LLLJ | | - | B | B | 2 444 | CBBCFF | BOFF | BCFF | | |
| Stonega Coke & Coal Co. Swords Cr. Mining Corp. | Derby Genco Imboden Premix Mod Roda Stonega Swords Creek Deminion | Imboden. Imboden. Marker-Imb Taggart Imboden. L. Banner No. 5. No. 6 & 7. | o Mozdo | Mozeo | Mongo | K M M G M | K M M G M | I L L J M | KKKK | KKKK | B | B | 2 444 | BBCFFFD | BOFFED | BOFFED | | |
| Stonega Coke & Coal Co. Swords Cr. Mining Corp. United Colleries, Inc. Va. Iron, C & C Company Va. Iron, C & C Company Va. Iron, C & C Company Va. Iron, C & C Company | Derby Genco Imboden Premix Mod Roda Stonega Swords Creek Deminion | Imboden. Imboden. Marker-Imb. Taggart Imboden. L. Banner No. 5. No. 6 & 7. Imbodea. No. 8. | O MOZGOOG | Mozecoe | Mongoog | K M M G M M | K M M G M M G | LLJMLJ | KKKK | KKKK | B | B | 2 444 | CBBCFFFDE | BOFFEDE | BOFFEDE | | |
| Stonega Coke & Coal Co. Swords Cr. Mining Corp. | Derby Genco Imboden Premix Mod Roda Stonega Swords Creek Deminion | Imboden. Imboden. Marker-Imb. Taggart Imboden. L. Banner No. 5. No. 6 & 7. Imbodea. No. 8. | o Mozgoogo | Mozecogo | Mongoo | K M M G M M | K M M G M | I L L J M | | - | | B | 2 444 | | CEFFDEFF | BOFFED | | |

WILLIAMSON DISTRICT

| | Mine | Seam | | | | | | - 3 | Six p | trout | nui | nhen | 1 | | | | |
|---|-----------------|---------------------|--------|--------|--------|--------|------------|-------------|-------------|-------|-------|------|---------|-----|-------|-----|-----------|
| Name | 26,110 | South | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 |
| lifner, W. L. | W. L Altizer | Up. Banner | N | NB | N | M | M | L | K | K | E | E | P | F | F | F | |
| stl Coal Cp | #1 | Raven | B | B | B | B | B | B | B | C | C | C | H | H | H | Ĥ | |
| American Photo-felt | Splint No. 7 | No. 5 Hlock | J | 7 | 7 | 7 | J | M | M | M | H | H | M | M | M | M | |
| trunk Collier Coal Co | Whipowill | Raven | J B | В | B | B | В | В | B | C | C | C | H | H | H | H | |
| Iburn Collieries Co | Allburn | Alma. | Q | 0 | P | N | N. | M | M | M | C | C | C | C | C | | |
| Ima Fuel Co | Alma | Alma | Ö | 90 | P | M | NN | M | M | M | O | Č | Č | C | č | 00 | |
| rmor Coal Co | Katona | Cedar Grove | 100 | 0.000 | | 0 | 0.000 | | 1000 | 100 | H | | 200 | K | | ~ | - |
| ig Creek Winifrede Coal Co | Big Creek | Winifrede | T | T | 1 | 1 | 678 | M | M | M | H | H | M | M | M | M | - |
| ig Creek Williffede Com Co | Borderland #1 | Winifrede. | 19 | 7 | J | 6.63 | E-3 | M | M | M | E | E | G | Ö | G | G | |
| orderland Coll. Co uchann By-Prod. C. Corp. | Clintwood | Clintwood | 10 | 1100 | o | M | JK | L | L | L | B | B | B | B | B | B | - |
| uchanan By-Prod. C. Corp. | Buchanan #1 | Clintwood | | 100 | ŏ | M | * | | | | | | | | | | |
| uchanan County Coal Corp. | | CHILLWOOD | 9 | 12 | | | A | L | L | Ţ | B | B | B | B | B | В | |
| Comment Countries Close Cipper | Buchanan #2 | Clintwood | 9 | 9 | 0 | M | K | L | L | L | B | B | B | B | B | B | |
| hanna Reak C. Co., Inc. | Buchanan Smk | Clintwood | 9 | 9 | 0 | M | K | 2.53 | L | L | B | B | В | B | B | B | |
| with the Winifracto C. Co. | Buffalo | Winifrede | | | J | M | IKIIN | M | M | M | 0 | G | L | L | L | L | |
| rystal Blk. C, & C. Co. | Conowny | Clintwood | Q | Q | 0 | M | K | L | L | L | В | B | B | B | B | В | 228 |
| nestal BUr. C. & C. Co. | #1 | Winifrede | 73 | 1 | I | 1 | 3 | M | M | M | E | E | G | G | G | G | 1000 |
| rystal Bik. Mining Co | Gates | Winifrede | J | J | 3 | J | J | M | M | M | E | E | H | H | H | H | 220 |
| ayton Coal Corp. | New Howard | Cedar Grova | 0 | 0 | 0 | N | N | N | N | N | D | D | E | E | E | E | |
| ariston Coal Co | Earlston | Warfield | S | 8 | 8 | 0 | 0 | 0 | 0 | 0 | C | G | T | T | | | |
| ariston Cont Co | Hardy #1 & 11 & | Pond Crk | Q | Q | P | 20 | QX | MMNON | S M | MNOM | GO. | DOC | L | L | L | L | |
| astern Coal Corp. | McVeigh #7. | A.MIN CAMPAGE CO. | 1 | -c | * | - | 44 | 484 | -114 | ANA. | 1 | ~ | ~ | | | | |
| | Stone #3 | Pond Creek | 0 | 0 | TO | N | NT. | N | NT. | NT. | 100 | 77 | F | P | P | F | Break Co. |
| astern Coal Corp. | | Freeb'n-Alma | 000 | 9999 | - | 200 | ZZZ | M | MM | M | E | E | · | | | | |
| mperor Coal Co | Freeburn | | 1 | 1 % | PPO | N M | 60 | N | M | 201 | - 22 | 8 | | 0 | 0 | C | |
| len Alum Coal Co | Glen Alum | Glen Alum | 9 | 18 | E | N | 24 | N | N | NK | D | D | D | D | D | D | |
| arman Coal Corp., H. E. | Harman | Bull Creek | 9 | 9 | 0 | M. | K | K | K | | B | B | A | A | AB | AB | |
| len Alum Coal Co. arman Coal Corp., H. E. come Crk. Smk. C. Co., Inc. | Home Creek | Clintwood | Q | Q | 0 | M | K. | L | L | L | B | B | В | B | B | B | |
| | Mohawk | Big Eagle | - | 1000 | | ZHZZZ | | *** | | | POOB | | | HOO | | | 100 |
| aban Coal Co | Hardy | Pond Creek | Q | OOM | P | N | NXG | M M K | M M K | M | C | C | OCE | 0 | 0 | O | |
| California Co | Atlex. | Freeburn | 8 | Q | P | N | N | M | M | M | C | 0 | C | C | 0 | 0 | |
| ittle War Creek C. Co | Litwar | Big Eagle | 0 | M | M | J | G | K | K | K | B | B | E | E | OE | E | |
| ynn Camp Coal Co. | Lynn Camp | Clintwood | Q | | 0 | N | K | L | L | L | В | B | B | B | B | B | 1000 |
| alestic Collieries Co | Majestie | Pond Creek | 0 | 0 | P | N | N | M | M | M | C | C. | C | C | 0 | C | 2000 to |
| terrimae Coal Co. | White Star | Pond Creek | ororo | 0000 | O | 0 | Ö. | N | N | N | D | Ď | E | E | CR | E | |
| errimac Coai Co | T-1 | Thacker | 6 | 1 6 | 90 | Ň | Ň | NN | N | N | Ď | Ď | E | 2 | # | # | |
| lingo Mining Co. | New Alma | Alma | | | ě | | NT. | M | M | M | õ | č | 6 | HOH | ECH | E | |
| ew Alma Coal Co | New Century | Thacker | 98 | Qu | PS | NQ | NO | Q | O | Q | ¥ | F | CH | H | n | H | |
| ew Century Coal Co | New Marietta | Pond Creek | 1000 | - | 45 | 1000 | 1 | 100 | 100 | 4 | F | 70 | 44 | 144 | 44 | 4 | 1000 10 |
| ew Marietta Coal Co | | Pond Creek | Q | 0 | P | N | N | M | M | M | 54 | | | - | -87 | | |
| ctavia Coal Mining Corp | Octavia | | 283 | Q | | | 44 | .ma. | DIE | ter | CF | 0 | C | 0 | O | 0 | - |
| ctavia Coal Mining Corp | Octavia | Pond Creek | *** | - | | N | | | | | N. OF | | **** | P | | | |
| | | Top Strata | Q | Q | 0 | M | K | wene | -2-7 | | | | | - | | | - |
| anther Coal Co., Inc. | Roseann | Clintwood | Q | Q | 0 | M | K | L | L | L | В | B | B | B | B | B | 200 |
| ke Fuel Co | Pike Fuel | Pond Creek | | | | | - | | make | - | F | 1000 | Name of | 200 | | 220 | |
| itchard, D. H., Contractor | William Ann | Thacker | 8 | 8 | 8 | NOO | MOD | KOD | OOM | MOD | G | G | KKO | KKO | K | K | 2000 |
| uritan Coal Corp | Puritan #1 | Thacker | 8 | 8 M | S M | Q | Q | Q | 0 | 0 | G | G | K | K | K | K | ROOM S |
| uritan Coal Corp. | Puritan #2 | Winifrede | M | M | M | M | M | M | M | M | E | E | G | G | G | G | |
| ed Jacket Coal Corp | £5 | Thacker | 8 | 8 | | PNO | PNO | P | P | P | G | G | K | K | K | K | |
| ed Jacket Coal Corp | #6 | Alma | 0 | 000 | RAOGO | N | N | | M | M | 0 | Ö | 0 | 0 | 6 | 0 | |
| | #32 Upper Mine | Cedar Grove | 90 | 6 | ñ | 0 | 6 | 0 | 0 | 0 | CF | F | H | CHE | H | H | |
| ed Jacket Coal Corp | #32 Lower Mine | Thacker | ò | 12 | 7 | ŏ | × | 1 | , N | 27 | D | Ď | AA. | 상 | 44 | | |
| ed Jacket Coal Corp. | | Ced. Grove & Thack | ŏ | 8 | × | 2 | 37 | 2 | 43 | 27 | 1 | W. | 20 | F | - | E | |
| ed Jacket Coal Corp | Junior. | | ŏ | ŏ | ŏ | NN | N | ZZZZZ | ZZZO | ZOZZZ | E | E | OHEFE | E | CHEFE | F | |
| ed Jacket Coal Corp | Mitchell Br | Cedar Grove | | | 0 | - 23 | 20 | 22 | 10 | 20 | 10 | 27 | 5 | 10 | | Dr. | **** |
| andard Block Coal Co | High Steam | Warfield | 8 | 8 | 8 | 3 | 3 | 3 | M | 3 | G | Œ | L | L | L | L | |
| camore Coal Co | Cinderella | Winifrede | J | 3 | 7 | On'z | * | ML | M. | At. | B | E | G | 0 | G | G | J. |
| camore Coal Co | Mingo Chief | Mingo | 0 | 0 | 0 | N | N | N | N | M | G | G | L | L | L | L | |
| erney Mining Co | Tierney | Pond Creek | Q | Q | P | N | N | MXMO | M | M | C | C | 0 | C | C | 0 | E 221 |
| Lee Coal Corp. | Virginia Lee | Clintwood | Q | Q | 0 | M | MXHXXHOXXO | L N M | LNM | LNM | B | В | B | B | B | B | |
| | War Eagle | Thack & #2 Gas | 0 | 0 | 0 | N M | N.T | 'BY | 3.7 | 78.37 | DH | DH | D | D | D | Ď | |
| ar Eagle Coal Co | Whr Englo- | A THINGS OF PA CORD | 100 | 1000 | ŏ | | | | | | 1.7 | 2.7 | M | 2.7 | M | 100 | |

Truck Mine Prices Per Net Ton of 2,000 Pounds—Minimum Prices f. o. b. Transportation Facilities at Mines for All Coal Loaded Into Trucks or Wagons at the Mines of All Code Members in District No. 8

| | | | | | | | | | | Price | index | | | | | | | | | |
|-------------|---|---|---|---|---|---|---|---|--|---|--|--|--|--|---|--|--|---|-------------------|---|
| Size groups | A | В | 0 | D | E | F | O. | н | 1 | K | L | M | N | 0 | P | Q | R | 8 | T | U |
| | | 10000 | State of the last | 310 310 300 285 275 265 255 255 215 | 305 305 295 280 270 260 250 250 210 | 300 300 290 275 265 255 245 245 205 | 295 295 285 270 260 250 240 240 200 | 290 290 280 265 255 245 235 235 195 | 285 285 275 260 250 240 230 280 | 280 280 270 255 245 235 225 225 225 | 275 275 265 260 240 230 220 220 | 270 270 260 245 235 225 215 215 | 265 265 255 240 230 220 210 210 | 260 260 250 235 225 215 205 205 | 255 255 245 230 230 210 200 200 200 | 250 250 240 225 215 205 195 195 | 245 245 235 220 210 200 190 190 | | 235 235 225 | |
| 0 | 220 210 205 200 190 180 210 | 215 205 200 195 185 175 205 | 210 200 195 190 180 170 200 | 205 195 190 185 175 165 195 | 200 190 185 180 170 160 190 | 195 185 180 175 165 155 185 | 190 180 175 170 160 150 180 | 185 175 170 165 155 145 175 | 170 165 160 150 140 170 | | 160 155 150 140 130 | 155 150 145 135 125 | 150 145 140 130 120 | | | Barrier 200 | | | | |

Truck Mine Prices per Net Ton of 2,000 Pounds—Minimum Prices F. O. B. Transportation Facilities at Mines for all Coal Loaded into Trucks or Wagons at the Mines of all Code Members in District No. 8—Price Index—Cannel Coal—Logan District

| Size groups: | Price |
|--------------------------|-------|
| Block, Chunks and Lumps. | 84.00 |
| Egg | 3.25 |
| Chips | 2.50 |
| Machine Cuttings. | 1.60 |

[F. R. Doc. 38–424; Filed, February 8, 1938; 11:02 a. m.] No. 28——2

[Order No. 217]

An Order Modifying Order No. 97, as Modified by Orders Nos. 136 and 212, and Supplementing the Schedule of Minimum Prices for Coals of Code Members Produced Within District No. 9 by Adding Thereto a Schedule of Prices To Be Known as "Truck Mine Price Schedule No. 1—District No. 9"

The National Bituminous Coal Commission having by its Order No. 97, as modified by Orders Nos. 136 and 212, deter-

¹² F. R. 3051, 3270 (DI); 3 F. R. 321 (DI).

mined and established the minimum prices of coals of code members produced within District No. 9, as set forth in "Price Schedule No. 1—District No. 9", as supplemented by Supplements Nos. 1 and 2, and having determined that the provisions of sub-sections (a) and (b) of Part II of Section 4 of the Act and the purposes thereof will be carried out more effectively by supplementing the aforesaid schedule and supplements by a truck mine price schedule as hereinafter provided:

Now, therefore, pursuant to Act of Congress entitled "An Act to regulate interstate commerce in bituminous coal, and for other purposes" (Public, No. 48, 75th Cong., 1st sess.), known as the Bituminous Coal Act of 1937, the National

Bituminous Coal Commission hereby orders:

1. That the minimum prices of coals of code members produced within District No. 9, established in "Price Schedule No. 1—District No. 9", as suplemented by Supplements Nos. 1 and 2 to Price Schedule No. 1—District No. 9, are hereby further supplemented as set forth in "Truck Mine Price Schedule No. 1—District No. 9", filed this day in the office of the Secretary of the Commission and made a part hereof by reference as though fully set forth herein, and such minimum prices, as shown in said Truck Mine Price Schedule No. 1, shall be and are hereby determined and established as the minimum prices of coals of code members within District No. 9, and shall be effective at 12:01 o'clock A. M., on the 21st day of February, 1938.

2. That said Order No. 97, as modified by Orders Nos. 136 and 212 and Price Schedule No. 1—District No. 9, and Supplements Nos. 1 and 2 thereto, except as modified herein and by said Truck Mine Price Schedule No. 1—District No. 9,

shall remain in full force and effect.

3. That the Secretary of the Commission shall forthwith mail copies of this Order and "Truck Mine Price Schedule No. 1—District No. 9" to the Consumers' Counsel, the Secretaries of the Bituminous Coal Producers' Boards and to Code Members within District No. 9; shall cause copies of this Order and said "Truck Mine Price Schedule No. 1—District No. 9" to be made available for inspection by all interested parties at the Secretary's office of the Commission and at all Statistical Bureaus of the Commission; and shall cause to be published a copy of this Order in the Federal Register.

By order of the Commission.

Dated this 5th day of February, 1938.

[SEAL] F. WITCHER McCullough, Secretary.

TRUCK MINE PRICE SCHEDULE No. 1, DISTRICT No. 9

Truck Mine Schedule of minimum prices for coals of code members produced within District No. 9, established pursuant to the provisions of the "Bituminous Coal Act of 1937."

Effective: February 21, 1938. Issued: February 5, 1938.

F. W. McCullough, Secretary.

PRICE INSTRUCTIONS

 The schedule of prices shown herein applies F. O. B. trucks or wagons at mines, on all coal produced by Code Members in the District shown on the title page hereof.

All Prices are subject to the Marketing Rules and Regulations issued by the National Bituminous Coal Commission.

If any size is made for which a price is not designated herein, such size shall be sold at the price applicable to the next larger size.

4. All size designations herein are for round hole screens. When other types of screens are used the round hole equivalent shall control the size.

- All Prices herein are per net ton of 2,000 pounds F. O. B. transportation facilities at the mines unless otherwise designated.
- When coal is subjected to any chemical, oil, or waxing process, an additional charge of not less than 10¢ per net ton shall be made.
- 7. Not less than the actual cost of transporting coal from the ordinary loading facilities at the mines to any consumer shall be added to the established minimum price F. O. B. transportation facilities at the mine.

The cost of such transportation is subject to review by the Commission on complaint or upon its own motion. In every case reviewed by the Commission the Code Member shall have the burden of establishing or proving that the cost so charged was an accurate cost commensurate with the service actually rendered.

Any Code Member Mine not listed in this Index for shipment by truck shall observe the schedule of prices applicable to adjacent mines having similar quality coal.

Equivalent Round Hole Size of Bar Screens

| ar spacing: | equivale |
|-------------|----------|
| 177 | 13 |
| 11/4" | 2' |
| 11/2" | 23 |
| 2" | 4? |
| 9" | 51 |
| 4" | 6' |
| 5" | 73 |

Size Groups

| All Sizes o | f Coal over 2" and 2 x 134" to 1" Nut | All Sizes of | Coal 2" and under, except x 136" to 1" Nut |
|-------------|---|--------------|--|
| Group no. | Sizes of Coal | Group no. | Sizes of Coal |
| 1 | 6" Lump and larger, 5" Lump, 4" Lump, 3" Lump, 2" Lump, 8 x 4" Feg. | d | 1½ x 1" Nut. 1½ x 1" Nut. 1½ x ½" Nut. 1½ x ½" Nut. 1½ x ½" Nut. |
| | 8 x 3" Egg. 7 x 4" Egg. 7 x 3" Egg. | 7 | 134 x 36" to 6 Mesh Nut. 134 x 36" to 6 Mesh Nut. |
| 2 | 6 x 4" Egg. 6 x 334" Egg. 6 x 3" Egg. | 8 | 1 x 34" to 6 Mesh Nut. 34 x 34" to 6 Mesh Nut. 1 x 10 Mesh Washed and Dustless Treated. |
| 3 | 5 x 4" Egg. 5 x 3" Egg. 4 x 3" Egg. 1}4" Lump. | 9 | 114" Washed Screenings. 134" Washed Screenings. 1" Washed Screenings. 34" Washed Screenings. |
| | 13/2" Lump. 6 x 22/4" Egg. 6 x 2" Egg. 6 x 11/2" Egg. 6 x 13/4" Egg. 6 x 3/4" Egg. | 10 | 114" Modified Screenings. 114" Modified Screenings. 1" Modified Screenings. 4" Modified Screenings. |
| | 5 x 2' Egg. | 11 | 114" Screenings (Raw). 114" Screenings (Raw.) |
| 4 | 5 x 11-9" Egg. 4 x 2" Egg. 4 x 11-9" Egg. | 12, | 1" Screenings (Raw). |
| | 4x ita" Egg. 3x 2" Nut. | 13 | %" x 10 Mesh (Raw). |
| 5 | 3 x 114" Not. 3 x 114" Not. 3 x 1' Not. 3 x 34" Not. 2 x 114" Not. | 14 | Carbon 74" or less x 0. Carbon 34" or less x 0. Carbon 34" or less x 0. Carbon 34" or less x 0. |
| | 2x114" Nut. 2x114" Nut. 2x11" Nut. 2x13" Nut. 2x34" Nut. | 15 | Dust 10 Mesh or small- er x 0. |
| | 2.4.74 TAUR! | 16 | Run of Mine. |

Code Member Index KENTUCKY-BUTLER COUNTY

| Name | Mine | Seam | | | | | | 8 | lae G | roug | Nu | mber | 18 | | | | | |
|--|---|---|---|--|--|---|--|--|--|--|--|--|---|--|--|---|--|---|
| Atamo | | | 1 | 2 | 3 | 4 | .5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 |
| Benewitz Bros. | Hatcher Appling | | A | A | A | A | A | A | A | A | A | A | A | A | A | A | A | A |
| Hemson & Appling | Coots | | Ã | A | Â | Â | A | A | A | A | Â | Â | A | Â | A | Ã | A | A |
| Phorman, Harry | Eberman | | Δ | A | Λ | A | A | A. | A | A | A | A | A | A | A | A | Δ. | Α. |
| THE MAN THE PARTY OF THE PARTY | Ember Pros | | A | A | A | A | A | A | A | A | A | A | A | A | A | A | A | A |
| Embry Brost | Fields. | | A | A | A | Â | A | Ã | A | Â | Â | A | A | Â | A | Â | Â | A |
| Plent J. E. | Flener | | A | A | A | A | A | A | A | A | A | A | A | A | A | Λ | A | A |
| Plener, J. B. Green River Conl Co. | Water and the second | | 4 | A | 4 | A | A | A | 4 | A | A | A | A | A | A | A | A | 4 |
| Hatcher, G. D. | Hawes | | A | A | A | A | A | A | A | A | A | A | A | A | A | A | A | A |
| Trust F A | Hunt's | | A | A | A | A | A | A | A | A | A | A | A. | A | A | Λ | A | Α. |
| Lobrowen & Wrothern | Tayloe's. | | A | Δ. | A | A | A | A | A | A | A | Δ. | A | A | A | Α | A | 4 |
| Cheson & Chatman | | | A | A | A | A | A | A. | A | A | A | A | A | A | A | A | A | AAAAAAAA |
| ohnson & Embry | A & J | | A | A | Λ | A | A | A | A | A | A | A | A | A | A | A | A | A |
| Johnson, N Johnson & Woodcock | Johnson | | Α | A | A | A | A | A | A | A | A | A | A | A | A | A | A | A |
| ohman & Woodcock | | | A | A | A | A. | Δ | A | A | A | 4 | A | A | A | Λ | A | .A. | A |
| Martin, C. B. | | | A | A | A | A | â | Â | A | A | A | A | A | A | A | A | A | 1 |
| Martin, E. J. | | | A | A | A | A | A | A | A | A | A | A | A | A | A | A | A | A |
| Martin, R. I. McComack, C. | C. McComack | | A | AAAAAAAA | A | A | A | A | A | A | A | A | A | A | A | A | A | A |
| Milton, Charley Morris, Mrs. Hettie | Milton | | A | A | A | A | 4 | A: | 4 | A | A | A | A | A | A | A | A | A |
| Morris, Mrs. Hettle | Romans | | - 2 | 2 | A | 7 | A | A | A | A | A | A | A | A | A | A | A | A |
| Romana, G. L. | Sharers | | A | A | | A | A | A | A | A | A | A | A | A | A | A | A | A |
| Spodernss, Theo & Burden, G. W. | J. C. Phelps | | A | A | A | A | 4 | A | A | A | A | A | A | A | A | A | A | 1.4 |
| Paylor, Okley, Besham, Joyce. | Taylor & Besham | | AAA | 4 | AAAA | AAAA | A | AAA | AAA | AAA | A | A | A | A | AAA | AAA | AAAA | AAA |
| West, Jeff. | West agries | | - | ^ | - | ^ | - | 1 | | A | 1 | - | ^ | A | - | - | - | 1 |
| | KENTU | CKY-CHRISTIAN C | OU | NTY | 9. | | | | | | | | | | - | _ | | |
| K. Y. 6 Coal Mines | K. Y. 6 Coal Mines | | A | 1 A | A | | A | A | A | A | A | K | A | | A | A | A | A |
| A. Y. 6 Cont Mines | Outes & Stanley | | AAA | A | AAA | A | AAA | AAA | A | A | A | A | A | A | A | AAA | A | A |
| Puddin Head Mine | Puddin Head | | A | A | A | A | A | A | A | A | A | A | A | A | A | A | A | A |
| | | | | - | | - | | - | | | | | B - | - | | | - | |
| | KENT | UCKY-DAVIESS CO | T | T | | 1 | | | | | | | | - | | | | |
| Alvey Brothers | Alvey's | | B | B | B | B | B | B | B | B | B | B | В | B | B | B | B | B |
| Corum & Son | Corum | | B | B | B | B | B | B | 1 4 | H | H | 분 | B | 바 | B | H | B | B |
| Crabtree, Earl Howell, John | Crabtree W. Louisville Coal | | B | B | B | B | B | B | B B B | BBBB | BBB | BBBB | BBBBBBBBBBBBBBBBBBBBBBBBBBBBBBBBBBBBBBB | BBBB | BBBB | BBBBBBBBBBBBBBBBBBBBBBBBBBBBBBBBBBBBBBB | B | B |
| | Mine. | THE RESERVE TO SHARE THE PARTY OF THE PARTY | | | | 100 | | | | | | | | | | | | |
| O'Bryan, I. P O'Bryan, J. M | | | | B | B | B | B | B | B | B | B | B | B | B | B | B | B | B |
| O'Bryan, J. M | Wathun South | | B | B | B | B | 1 25 | | | | 25 | | | | | | | |
| | | | R | R | B | B | | B | B | B | B | B | n | B | B | B | B | |
| Stallings, H. C | Stallings | | B | B | B | B | B | B | B | BBBB | B | BBB | BBBB | B B B | BBB | B | B | B |
| Stallings, H. C. | Stallings | UCKY-HENDERSON | B | В | В | | B | B | B | BB | B | BB | B | BB | BB | B | B | B |
| Stallings, H. C. | Stallings KENT | UCKY-HENDERSON | B | В | B | В | B | B | B | BB | B | BB | B | BBB | BBB | B | B | B |
| Clements, Harry | Stallings KENT | UCKY-HENDERSON | B | BOUN | B | В | B | B | BB | A | BB | A | A | BBB | BBB | B A A | BB | BB |
| Clements, Harry | Walden. Community Coal Co. Connaily Coal Co. | UCKY—HENDERSON | B B A A A | BOUN | B | В | B | B | BB | A | BB | A | A | A | A | B A A | BB | BB |
| Clements, Harry Community Cosl Co Connaily Cosl Co Connoily Cosl Co Connoily Cosl Co Cost Co | KENT' Walden. Community Coal Co. Connally Coal Co. Easton Coal Co. | UCKY—HENDERSON | B B A A A A | BOUN | B | В | B | B | BB | A | BB | A | A | A | A | A A A A | BB | BB |
| Clements, Harry Community Cosl Co Connaily Cosl Co Connoily Cosl Co Connoily Cosl Co Cost Co | Walden Community Coal Co. Connally Coal Co. Easton Coal Co. Graham Hill | UCKY—HENDERSON | B B A A A A | B OUN A A A A A | B | В | B | B | BB | A | BB | A | A | A | A | A A A A | AAAAA | BB |
| Clements, Harry Community Cosl Co Connelly Cosl Co Connelly Cosl Co Comman Hill Cosl Co Groun River Valley Cosl Co., Inc. | Walden. Community Coal Co. Connally Coal Co. Easton Coal Co. Graham Hill. Bowne, Riverside & Utopia. | UCKY—HENDERSON | B B C C A A A A A A A A A | B OUN A A A A A | B AAAAA AAA | B | A A A A A A | A A A A A A A | A A A A A A | AAAAA | BB | AAAAAAA | AAAAAA | AAAAA | AAAAA | A A A A A A A | BB | AAAAA |
| Clements, Harry Community Cosl Co Connaily Cosl Co Connoily Cosl Co Connoily Cosl Co Cost Co | Walden Community Coal Co. Connally Coal Co. Easton Coal Co. Graham Hill Bowne, Riverside & Utopia. Peach Orchard Coal | UCKY—HENDERSON | B B A A A A | B OUN A A A A A | B | В | B | B | BB | A | BB | A | A | A | A | A A A A | AAAAA | BB |
| Clements, Harry Community Coal Co Committy Coal Co Connelly Coal Co Graham Hill Coal Co Groun River Valley Coal Co., Inc Peach Orchard Coal Co | Walden. Community Coal Co. Connally Coal Co. Easton Coal Co. Graham Hill Bowne, Riverside & Utopia. Peach Orchard Coal Co. | UCKY—HENDERSON | B AAAAAA A | B OUN A A A A A A A | B AAAAAA A | B AAAAA A | A A A A A A | A A A A A A | A A A A A A | AAAAA A | AAAAAA A | AAAAAA | AAAAAA | AAAAA A | AAAAAA | A A A A A A A | AAAAAA A | AAAAA |
| Clements, Harry Community Cosl Co Connelly Cosl Co Connelly Cosl Co Comman Hill Cosl Co Groun River Valley Cosl Co., Inc. | Walden. Community Coal Co. Connally Coal Co. Easton Coal Co. Graham Hill Bowne, Riverside & Utopia. Peach Orchard Coal Co. | UCKY—HENDERSON | B AAAAAA A | B OUN A A A A A | B AAAAA AAA | B | A A A A A A | A A A A A A A | A A A A A A | AAAAA | AAAAAA A | AAAAAAA | AAAAAA | AAAAA A | AAAAAA | A A A A A A A | AAAAAA A | AAAAA |
| Clements, Harry Community Coal Co Committy Coal Co Connelly Coal Co Graham Hill Coal Co Groun River Valley Coal Co., Inc Peach Orchard Coal Co | Walden. Community Coal Co. Connally Coal Co. Easton Coal Co. Graham Hill Bowne, Riverside & Utopia. Peach Orchard Coal Co. | UCKY—HENDERSON | B AAAAAA A | B OUN A A A A A A A | B AAAAAA A | B AAAAA A | A A A A A A | A A A A A A | A A A A A A A | AAAAA A | BB | AAAAA AA | AAAAAA | AAAAA | AAAAA | A A A A A A A | AAAAAA | AAAAA |
| Clements, Harry Community Coal Co. Commily Coal Co. Consulty Coal Co. Graham Hill Coal Co. Groen River Valley Coal Co., Inc. Peach Orchard Coal Co. Southland Mining Co. | Walden. Community Coal Co. Connally Coal Co. Easton Coal Co. Graham Hill. Bowne, Riverside & Utopla. Peach Orchard Coal Co. Roburds Coal Co. Keystone. Zion Coal Co., Inc. | UCKY—HENDERSON | B B C C A A A A A A A A A A | B OUN A A A A A A A A A A | B AAAAAA A AAA | B AAAAAA A AA | AAAAA A AAA | AAAAAA A AA | B B A A A A A A A A A | AAAAA A AA | BB AAAAA A AA | AAAAA AAA | AAAAA A AA | AAAAA A AA | AAAAAA A XA | AAAAAA AAA | AAAAAA A AA | BB AAAAA A AA |
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Code Member Index-Continued

KENTUCKY-HOPKINS COUNTY-Continued

| Name . | Mine | Seam | | | | - | | 8 | Size g | roup | nun | troers | | | | | |
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| хашо | 21110 | - Control | 1 | 2 | 3 | 4 | ō | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 |
| neas & Lucan | | | В | В | В | В | В | В | В | В | В | В | В | В | В | В | B |
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| rrill & Dillingham | Uak Hill | | B | B | B | В | В | BBBBBBBBBB | В | B | В | B | B | B | B | B | B |
| ore, B. D. | Moore | | B | 15 | B | В | В | В | В | B | В | B | B | 13 | B | В | B |
| orris, Basil & Arthur | Morris Bros. | | B | В | B | В | 13 | В | В | B | В | B | В | В | B | B | B |
| irray, Arthur C | Arthur C. Murray | | B | В | 1 1 | B | B | В | B | B | B | B | В | В | В | B | B |
| array & Phaup | Onk Hill | | B | В | В | B | В | В | В | B | B | B | В | В | B | B | B |
| nts, B. C. | Nanta | | B | B | B | BBBBB | BBBBBB | В | В | B | В | B | В | В | B | B | B |
| nth Vein Coal Co | Ninth Vein Coal Co | | B | B | B | В | B | B | B | B | B | B | В | B | B B | B | B |
| sssley, Bentle | Pressley | | B | BBB | B | B | B | В | B | B | B | BBBBB | B | В | B | B | B |
| teliff, Lucian | Rateliff | The second secon | B | B | B | B | B | В | B | В | B | В | В | В | В | B | B |
| binson, R. E. | Robinson | | B | B | B | B | B | B | B | B | B | B | B | В | B B | B | B |
| gers, Lonnie | Sugar Camp Hill | | B | В | B | B | B | B | В | B | B | B | В | B | B | B | B |
| nley, H. L. | Stanley | | B | В | B | B | В | B | В | B | В | B | В | B | B | B | B |
| nley & Franklin | Hickory Hill | | A B B | A B B | A | A | A | A | BB | A B B | A B | AB | A | -A | | | |
| k, Lloyd | Stick | | B | B | A B B B | ABBBB | A B B B B | ABBBB | В | В | В | B | A B B B B | BBBB | B B B | ABBBB | AB |
| les, T. A | Styles | | B | B | B | B | B | В | B | В | В | B | В | В | B | R | B |
| lay & Gamblin | Utley & Gamblin | | R | B | B | B | B- | B | B | B | B | B | B | B | R | R | n |
| ley & Gamblin | Martin | | BB | B | B | B | B | B | B | B | B | B | B | B | D | 1 2 | B |
| nstead, I. E | Martin | | B | В | B | D | D | ъ | В | B | В | 100 | B | B | B | D | B |
| THE STREET STREET | KENT | UCKY-McLEAN CO | UNT | TY | | | | | | | | | | | | | |
| ldwin, L. W. | Raldwin | | В | В | B | В | В | R | В | В | В | В | В | В | R | R | В |
| ades & Rector | Blades & Becter | | B | B | B | BBBB | BBB | BBBB | BBBB | BBBB | B | BBB | BBBB | B | BBBB | B B B | B |
| own, Roy | Hall's | | B | B | B | B | B | B | B | B | B | B | B | B B | B | B | B |
| vire, Bqck | Fox Hollow-Basin | | B | B | B | B | B | B | B | B | B | B | B | B | B | B | B |
| May Making | Road. | | 1 | 1 | - | - | 1 | 100 | 100 | 100 | 17 | 1 | 100 | 200 | - | 1 47 | - 47 |
| senlee, John W | Greenlee | | В | В | B | В | R | B | B | B | B | В | B | B | P | В | B |
| | Hall's | | B | B | B | B | B B B | B | B | B B B B | BBBB | B | B | BBB | B B | B | B |
| H, Dan | Tratt's | | | P D | 1 2 | B | 유 | D D | B | n | 8 | B | B | l B | I D | l B | D D |
| U. J. D. | Tuesda | | | B | B | D | D | D | D | D | n | B | D | D | P | B | B |
| vis, Wm. H ddox & Baldwin | Madden & Dale | | B | B | D | D | B | D | D | D | 8 | B | D | B | B | B | B |
| | anaddax & Baldwin | | B | B | I B | 25 | B | D | D | D | D | B | D | B | 1 5 | B | B |
| od Brosod, Walter | Walter Wood | | B | B | BBBB | BBBBBB | B B | BBBBBB | BBBBBBBBBBBBBBBBBBBBBBBBBBBBBBBBBBBBBBB | B | BBB | B | BBBBBBB | B | BBB | B | B |
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| adnell, G. C. | Beadnell | | В | В | В | B B | B | В | В | B B | В | В | В | В | B B | B | В |
| nnewitz, Louis | Muhlenberg Coal Co | | B | B | B | B | B | BBBBBBB | BBBBBBB | B | B B B | B | B | B | B | B | B |
| sekwell, John | Biackwell Coal Co | | B | B | B | B | B | B | B | B | B | B | B | B | B | I B | B |
| ek Knob Coal Co | Buck Knob | | B | B | B | B | B | B | B | B | B | B | B | B | B | B | B |
| & P. Mining Co | C. & P. Mining Co | | B | B | B | B | B | B | B | B | B | B | B | B | B | B | B |
| sebier Bros. & Hatcher | Casebier & Hatcher | | В | B | B | B | B | B | B | BBB | B | B | B | B | B B B | BBB | B |
| sycroft, B. L. | Craveroft | | | | | I A | | | A | A | A | IA | | A | A | | I A |
| oxton, H. R. | Normwell | | B | AB | AB | BB | B | A B B B | A B B | A B B | BB | A B B | AB | AB | A B B | B B | A B B |
| anar Teore | Pond River Coal | | B | B | B | B | B | B | B | B | B | B | B | B | B | TR | B |
| nner, Jesseakesboro Coal & Mining Co | Pond River Coal. Drakesboro Coal & | | | B | B | B | | 1 20 | 200 | | | | | | 1 200 | | 30 |
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| akesporo Coat & Briting Co | Makesburg Coar ac | | В | D | - | 1 40 | B | D | B | B | В | B | B | B | B | В | B |
| AND RESIDENCE OF THE PROPERTY | Mining Co. | THE REAL PROPERTY AND ADDRESS OF THE PARTY AND | 100 | | 1 | | 1 | 100 | 100 | B | В | В | В | 193 | 1 | 120 | 130 |
| kes Bros | Mining Co. | Cities have a section to the section | В | В | В | В | В | В | В | В | В | B | B | В | В | В | В |
| kes Bros | Mining Co. #1 and #2. Good Night Hill. | | В | B | B | B | B | В | B | В | В | B | BBB | B | B | B | B |
| kes Bros | Mining Co. #I and #2. Good Night Hill M. L. Fortney | | BBB | BBB | B B | BBB | B B | В | B | BBB | В | BBBB | BBBB | B B B | B B | B | B |
| kes Bros | Mining Co. #I and #2. Good Night Hill M. L. Fortney | | BBB | B | B | BBB | B | В | B | BBB | В | BBBB | BBBB | B | В | B | B B B |
| ikes Bros | Mining Co. #1 and #2. Good Night Hill. M. L. Fortney. Clark | | B B B | BBBB | B B B | BBBB | B B B | В | B B B | BBBB | В | BBBBB | B B B B | B B B | B B B | B | B B B |
| ikes Bros | Mining Co. #1 and #2. Good Night Hill. M. L. Fortney Clark G. E. Turner | | BBBBB | BBBBB | B B B B B | BBBBBB | B B B B | В | B B B | BBBBB | В | BBBBBB | B B B B B B | B B B B | B B B | B | B B B |
| kes Bras. tley & Stovall tney, M. L. t, W. K. tris, Henry. I. Mins, J. C. | Mining Co. #I and #2 Good Night Hill. M. L. Fortney Clark G. E. Turner J. C. Hill | | BBBBBB | BBBBBBB | B B B B B B | BBBBBBB | B B B B B | В | B B B | BBBBB | В | BBBBBB | B B B B B B B B | B B B B B | B B B | B | B B B |
| kes Bros lley & Stovall ttney, M. L. t, W. K. rris, Henry L. I Mine, J. C. vis, Edgar | Mining Co. #1 and #2 Good Night Hill M. L. Fortney Clark G. E. Turner J. C. Hill Ed Jarvis. | | BBBBBBB | BBBBBBBB | BBBBBBBBBBBBBBBBBBBBBBBBBBBBBBBBBBBBBBB | BBBBBBBBBBBBBBBBBBBBBBBBBBBBBBBBBBBBBBB | BBBBBBBBBBBBBBBBBBBBBBBBBBBBBBBBBBBBBBB | В | B B B | BBBBBBB | В | BBBBBB | B B B B B B B B B B B | B B B B B B B | B B B | B | BBBBBBBB |
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| kes Bros ley & Stovall tney, M. L. , W. K. rris, Henry I Mine, J. C. vis, Edgar nigan, H. A. nigan, O. S. k Coal Co., The tley, Frank ight, C. B. b. C. L. | Mining Co. § and §2. Good Night Hill M. L. Fortney Clark G. E. Turner J. C. Hill Ed Jarvis Silvey Jernigan Kirk Frank Kirtley Knight's Soodgrass | | B B B B B B B B B B B B B B B B B B B | BBBBBBBBBBBBBB | | BEBBBBBBBBB | BEBBBBBBBBBBBBBBBBBBBBBBBBBBBBBBBBBBBBB | В | BBBBBBBBBBBBBBBBBBBBBBBBBBBBBBBBBBBBBBB | BBBBBBB | В | BBBBBBBBBBBBBBBBBBBBBBBBBBBBBBBBBBBBBBB | BBBBBBBBBBBBBBB | BBBBBBBBBBBBBBBBBBBBBBBBBBBBBBBBBBBBBBB | BBBBBBBBBBBBBBBBBBBBBBBBBBBBBBBBBBBBBBB | BEBBBBBBBBBB | BBBBBBBBBBBBBB |
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Code Member Index—Continued KENTUCKY—OHIO COUNTY—Continued

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| Bratcher, Claude B | Claude B, Brutcher Conl. | CONTRACTOR OF THE PARTY OF THE | B | B | B | B | В | B | B | В | B | B | В | B | В | В | В | 8 |
| Bridges Coal Co. | Roberts | and the same of the same of | В | В | B | B | В | В | В | B | В | B | В | В | В | B | В | В |
| Burden Brothers Chaptain, John | Wavie Burden | | B | B | B | B | B B | B | BBBBBBB | B | B B | BB | B | B | B | B | B | BBBBBB |
| Chapman, John Cooper Mine. | Chapman Miss | | BBB | B | B | B | B | B | B | B | B | B | B | B | B | B | B | B |
| Cooper Milite | Crick's | | B | R | B | 1 | B | B | 1 1 | B | R | B | B | B | B | B | B | 35 |
| Crick, W. W. Duniel Mines (Chas. E. Daniel) | Daniel | | B | B | B | BBB | B | B | B | B | B B B | B | B | B | В | B | B | B |
| Daniel Mines (James Daniel) | Daniel | | BEEBBB | | BBBBBBBB | B | BEBEBBBBBBBBBBBBBBBBBBBBBBBBBBBBBBBBBBB | BBBBBB | B | B | B | B | B | B | B | B | B | B |
| Dockery & Sons Doyal Mines | Deyal | | B | B | B | BB | B | B | B B | BBB | B | B | B | B | B | B | B | B |
| Embry, Newton | Embry | | B | B | B | B | B | B | B | B | BBBB | B | B | B | B | B | B | B |
| Faught, N. | Faught | | B | B | BEBBBBBBB | BBBBBBBB | B | BREEBBBBB | BBBBBBBBB | BBBBBBBBB | B | B | B | B | B | B | B | B |
| Ford, Satn. | J. S. Ford | | B | B | B | B | 豊 | 8 | B | B | B | B | B | B | B | B | B | B |
| Frinch & Wilderson | Wilkerson Hamilton 1 & 2 | | B | B | B | B | B | B | B | B | B | BRRRRR | B | B | B | B | B | B |
| Righ View Mining Co. | Hamilton 1 & 2 | | B | B | B | B | B | B | B | B | BBBBB | B | B | B | B | B | B | В |
| Hill & Whitehead Hodges Mine | Techner Hadees Mines | | B | 15 R | R | H H | B | B | | B | B | B | B | B | B | B | B | B |
| Holisiner, George | Hodges Mines Horton Coal Mining | | B | B | B | B | B | B | B | B | B | B | B | B | B | B | B | B |
| | Co | THE PERSON NAMED IN COLUMN TWO IS NOT THE OWNER. | | | - | 2 | 1 | | | 2 | | 1 | 香 | 4 | 193 | | 3 | 100 |
| Hockins Mines | Hoskins Mines | | B | B | B | B | B | B | B | B | B | B | B | B | B | B | B | B |
| Hudnall, W. T. | Jesse James | | B | B | B | B | B | BBBBBB | BBBBB | B | В | B | B | B | B | B | B | B |
| Kendall Bros. | Kendali | | B | BBB | В | BBBB | B B | B | B | B | B | В | B | B | В | B | B | B |
| Keninger, Noah | Kessinger. | | B | B | B | B | B | B | B | B | B | B | B | B | B | B | B | B |
| Lioyd, Murshall. Maddex Cent Co | Roma Free | | B | B | B | B | B | B | B | B | B | B | B | B | B | B | B | B |
| Martin, Henry C | Martin Mines | CONTRACTOR OF THE PARTY OF THE | B | BB | B | BBB | B | B | B | B | B | В | B | B | B | B | B | B |
| Millard, Scott | Millard | | B | B | B | B | B | B | В | R | B | В | B | B | B | B | B | B |
| Mitchell, Jim Moorman Mines | Mitchell's | | B | B | B | BBB | B | B | B | B | B | B | B | B | B | B | B | B |
| Metris, L. E. | Moorman Horton Coal Co | PERSONAL PROPERTY OF THE PERSON NAMED IN COLUMN 1 | R | B | B | B | B | B | B | B | B | B | B | B | B | B | B | B |
| Oglby & Bennott | Oglby & Bennett | | B | B | B | B | B | B | B | B | В | В | B | В | B | B | B | B |
| Porter, F. D. | Porter Sheffield | | B | B | B | B | B | B | B | B | B | B | B | B | B | B | B | B |
| Sheffield Mines | Burden | | B | BB | B | B | R | B | B | B | B | B | B | B | B | B | B | B |
| Spencer, Marion Stevens, W. H. & Son | Stevens. | | B | B | B | B | B | TR | B | B | B | B | В | B | B | B | B | B |
| Stone, Teddy | Stone. | | B | BB | B | B | BBBB | BBB | 102593 | B | B | B | B | B | B | B | B | B |
| Taylor & Dockery | Dockery. Woodruff Coal Co | | B | B | B | B | B | B | B | B | B | B | B | B | B | B | B | B |
| Noostati Com Co. | Woods and Code Co | | | | | | | * | | | 100 | - | | 6 | 1 | - | | 10 |
| Callaway, R. W. McCraw, Robert McKinley, J. T. Syers, John Tripple B. Coal Co. Williams, S. B. Wilson, C. H. | Calloway McCraw Annes Syers Spring Orove S. B. Williams Wilson Coal | | BBBBBBBBBBBBBBBBBBBBBBBBBBBBBBBBBBBBBBB | BBBBBBBB | BBBBBBB | BBBBBBBBBBBBBBBBBBBBBBBBBBBBBBBBBBBBBBB | ванини | BBBBBBB | BRBBBBB | BBBBBBBB | BBBBBBBBBBBBBBBBBBBBBBBBBBBBBBBBBBBBBBB | BBBBBBBB | BBBBBBB | BBBBBBBB | BBBBBBBB | BBBBBBBB | вававав | BBBBBBBBBBBBBBBBBBBBBBBBBBBBBBBBBBBBBBB |
| | | UCKY-WEBSTER O | | | | 100 | | | | | 1 | | | | | | | |
| Pools Cold Commission | la | | - | 1 | Γ. | - | - | - | n | - | - | - | m | - | - | - | - | |
| Duvin Coal Company | Duvin | | BB | BBBBBBBBBBBBBBBBBBBBBBBBBBBBBBBBBBBBBBB | BBBBBBBBBBBBBBBBBBBBBBBBBBBBBBBBBBBBBBB | BBBBBBBBBBBBBBBBBBBBBBBBBBBBBBBBBBBBBBB | BREBBBBBB | Bennana | - | BREEBBRE | BBRBBBBBBBBBBBBBBBBBBBBBBBBBBBBBBBBBBBB | - | BBBB | BBB | B | B | BBB | B |
| ELICES & Jenkins. | Harris McCormick | | B | B | B | B | B | B : | B | B | B | B | B | B | B | B | B | B |
| Howard, L. G. | Howard | | B | B | B | B | B | B | B | B | B | B | B | B | B | B | B | BBBB |
| Jenkins, L. E. Johnson Coal Co | Johnson | | B | B | R | # | B | R | B | B | 1 1 | - | B | B | B | B | B | B |
| Mouteguma Coal Co. | Montesuma | | B | B | B | B | B | B | B | B | B | B | BBB | BB | B | B | B | R |
| Sighar, Ray | Siglar's | | B | | | B | B | B | B | B | B | B | B | B | B | В | В | B |
| Wystt, Wodson | Cedar Hill | | B | В | В | В | В | B | B | B | B | B | В | В | В | B | B | B |
| | | KENTUCKY | | | | | | | | | | | | | | | 3 | |
| Beaver Dam Coal Co | Beaver Dam #1 | No. 9. | A | A | A | A | A | 4 | A | A | A | A | A | A | A | A | A | A |
| Besch Creek Coal Co | Beaver Dam #2 | No. 9 | 4 | A | A | A | A | ** | 4 | AAA | A | 4 | A | 4 | A | A | A | AAAB |
| Reach Clear Coal Co. | Beech Creek #1 Beech Creek #2 | No. 9 | A | 1 | 1 | A | 1 | 2 | 1 | 1 | 1 | 4 | 7 | A | A | A | A | A |
| Blue Grass Coal Products Corp. | Waco | No. 11. | B | AB | AB | AB | AB | AB | AAAB | AB | AAAB | AB | AB | AB | B | AB | AB | |
| Blue Gruss Coal Products Corp. Blue Valley Coal Co. Bluck Diamond Coal Mining Co. Black Diamond Coal Mining Co. | Waco. Blue Valley | No. 9 | A | A | A | A | A | A . | | AAA | AAA | AAA | AAA | A | A | A | A | A |
| Black Diamond Coal Mining Co. | Black Diamond #3 | No. 9. | A | A | A | A | A | A | A | 4 | A | A | A | A | A | A | A | A |
| (Bridges, W. W., Roceiver.) Charleston Collieries. | The state of the s | 410. | 1 | 1 | 1 | 1 | - | SELF | 1 | 1 | - | - | - | - | 1 | 200 | 1 | - |
| Charleston Collieries. | Charleston Collieries | No. 6 | AA | | | AA | AA | AA | | | | | | | | ÅΛ | | |
| Crescent Coal Co. Dawson Collieries Inc. | Crescent #Z | No. 9 | AA | AA | AA | AA | AA | AA | AA | AA | A | A | A | A | A | AA | A | AA |
| Dawson Daylight Coal Co. | Dawson Daylight #9 | No. 9 | A | | A | A | A | A | A | A | A | A | A | A | A | A | | |
| Dawson Daylight Coal Co | Daylight #6 | No. 6 | AA | AA | AA | $\Delta \Delta$ | AA | $\Delta \Lambda$ | AA | AA | AA | AA | AA | AA | AA | AA | $\Lambda\Lambda$ | AA |
| Diamond Coal Co Diamond Coal Co | Diamond #L | No. 9. | A | A | A | A | A | A | A | A | A | A | A | A | A | A | A | A |
| Empire Mining Co. | Diamond #2 Empire. | No. 0 | AA | AA | AA | AA | AA | AA | AA | AA | LAA. | AA | | AA | | AA | AA | AA |
| Fint Creek Coal Co | Fist Creek | No. 9 | A | | | A | A | | | A | A | | A | | A | | | A |
| Ft. Hartford Coal Co- Gem Mining Company | Ft. Hartford | No. 14. | Δ. | A | AAAA | A | AAA | A | AAA | AAAAA | AAAA | AAA | A | A | A | A | A | A |
| Grapevine Coal Co | Gem Mining Co | No. 9. | A | A | A | A | A | A | A | A | A | A | A | A | A | A | A | A |
| Green Valley Coal Co. | Green Valley | No. 14 | A | A | A | A | A | A | A | A | A | A | A | A | A | A | A | A |
| Greenville Coal Co. | Hurtwick | No. 9 | AB | AAAAAAB | AB | AB | AB | AAAAAB | AAB | AB | AB | AB | B | AB | AB | AB | AB | A A B |
| Hall Letton Coal & Mng. Co. Hart Coal Company | Hurtwick Kentucky Derby Moss Hill | No. 11 No. 9 | | B | B | | | | | | H | B | B | | | | | # |
| Hart Coal Company | Victoria #11 | No. 11 | B | B | B | B | B | B | AB | B | B | B | B | B | AB | B | AB | B |
| Highland Creek Coal Co. High View Mining Co. | Highland. | No. 9. | A | BAAA | A | BAA | ABAA | ABAA | A | BAA | BAAA | A | BAA | A | A | A | A | A |
| THE PARTY OF THE P | Hamilton #2 | No. 9. | | - A | LA | | A | A | A | A | A | A | A | I A | 1 A | I A | A | LA |

Code Member Index-Continued KENTUCKY-Continued

| Name It Brothers Mining Co k Coal Mng. Co. k Creek Coal Co uisville Gas & Elec. Co w Vein Coal Co zerne Graham Mng. Corp uple Creek Coal Co | Kirk Morris #1 (Charleston) Bebols. Low Vein Graham & Lozerne. Maple Creek Luton (Tulno) | No. 9 No. 6 No. 9 No. 11 | AA A | 2 A A A A A | A A A A | 4 A A A | A A A | 6 A A | 7 | 8 A A | Q AA | 10 A A | 11 A A | 12 A A | 13 A | 14 A | 15 A |
|---|--|--|----------|----------------------------|------------------|------------------|-------------|-------------|-------|-------------|------|--------------|--------------|--------------|-----------------|------------------|------|
| ck Coal Mng. Co. ck Creek Coal Co. uisville Gas & Elec. Co. w Vein Coal Co. zerne Graham Mng. Corp. uple Creek Coal Co. | Kirk Morris #1 (Charleston) Bebols. Low Vein Graham & Lozerne. Maple Creek Luton (Tulno) | No. 9 No. 6 No. 9 No. 6 No. 9 | AA A | AA | A A A | A A A | A A A | AAA | A | A | A | A | A | A | A | A | A |
| ck Coal Mng. Co. ck Creek Coal Co. uisville Gas & Elec. Co. w Vein Coal Co. zerne Graham Mng. Corp. uple Creek Coal Co. | Kirk Morris #1 (Charleston) Bebols. Low Vein Graham & Lozerne. Maple Creek Luton (Tulno) | No. 9 No. 6 No. 9 No. 6 No. 9 | AA A | AA | AA | AA | AA | A | A | A | A | A | A | A | A | 4 | A |
| & Creek Coal Co. uisville Gan & Elec Co. w Vein Coal Co. zerne Graham Mng. Corp. uple Creek Coal Co. | Morris #1 (Charleston) Echols. Low Vein Graham & Lucerne. Maple Creek Luton (Tulno) | No. 6 | AA AA | | ÂA | AA | AA | AA | AA | A. | 2.1 | 2.1 | Δ. | Δ. | - A I | | |
| uisville Gas & Elee. Co | Echols Low Vein Graham & Luserne Maple Creek Luton (Tulno) | No. 9 No. 6 No. 9 | A | | 20 | aaj: | 221 | | | | | | | | 1000 | 100 | 2 |
| w Vein Coal Co- zerne Graham Mng. Corp | Low Vein Graham & Luzerne Maple Creek Luton (Tulno) | No. 6 | ÂA | Δ. | | | | 100 | and a | ant. | AA | AA | AA | AA | $\Delta \Delta$ | $\Delta \Lambda$ | AA / |
| zerne Graham Mng. Corp | Maple Creek Luton (Tulno) | No. 9 | AA | 40.0 | A | A | A | 200 | A. | Λ. | 2.1 | 4. | A. 1 | A. | Δ | A | A |
| sple Creek Coal Co | Luton (Tulno) | No. 11 | | AA | AA | AA . | AA . | AA. | AA . | AA. | AA | AA | AA | AA | AA | AA | AA 1 |
| ple Creek Coal Co | Luton (Tulno) | NO. 11 | 4 | 2 | 4 | 4 | 4 | A | 4 | 4 | 4 | A | A | A | A | A | A |
| | Nelson | A12-0 | B | В | B | 25 | B | # 1 | B | B | B | B | B | # | B | B | B |
| ador Young & Holt of Ky. | | No. 9. | 4 | 4 | A | A | A | A | A | A | A | AI | A | A | A | Δ. | A |
| Ison Creek Coal Co | **** | No. 9 | A | A | A | Δ. | 4 | A | A | Δ. | A | A | A | A | A | Δ | A |
| weoal Corporation | Newcoal | No. 11. | B | В | B | B | 75 1 | B | 70 | 200 | B | B | B | B | B | B | B |
| rton Coal Corp | Nortonville | No. 9 | A | A | A | A | A | A | A | A | A | A | A | A | A | A | A |
| rton Coal Corp | Western C. D. | No. 11 | Λ | Δ | A | A | A | A | A | A | A | A | A | A | A | A | A |
| diffe Coal Mng. Co | | No. 9 | A | A | A | A | A | A | A | A | A | A | A | A | A | A | A |
| ovidence Coal Mng. Co | Providence #3 | No. 9 | Δ | A | A | A | A | A | A | A | A | A | A | A | A | A | A |
| Inecke Coal Mng. Co | Reinecke (Eureka) | No. 11. | A | Δ | A | Δ | A | A | A | A | A | A | A | A | A | A | A |
| chland Coal Co | Richland | No. 9. | A | A | A | A | A | A | A | A | A | A | A | A | A | A | A |
| gers Bros. Coal Co | | No. 9. | A | A | A | A | A | A | A | A | A | A | A | A | A | A | A |
| ekman Coal Co | Ruckman | No. 9 | A | A | A | A | A | A | A | A | A | A | A | A | A | A | Ä |
| stry Coal Mining Co | Sentry. | Stray | A | A | A | A | A | A | A | A | X I | A | A | A | A | A | A |
| earn Coal Co | Shearn (Velcano) | No. 6. | AA | AA | AA | AA. | AA. | AA. | AA. | AA | AA | AA | AA | AA | AA | AA | AAL |
| th Vein Coal Corp. | Sixth Vein | No. 6 | AA | AA | AA | AA | AA | AA | AA | AA | AA | AA | AA | AA | AA | AA | AA |
| athland Coal Co | Southland | No. 11. | B | B | B | B | B | B | B | B | B | B | B | B | B | B | B |
| rling Coal Co | Daniel Boone #9. | No. 9. | A | A | A | A | A | A | A | A | Ã | A | A | X I | A | A | TA I |
| io Coal Co. of Ky. | Trio | No. 11, | B | B | B | B | B | B | B | B | R | R | R | R | B | R | R |
| ckliffe Coal Co., W. A. | | No. 9 | T. | A | A | A | A | A | Ã | A | A | Ä | A | Ä | A | A | A |
| evireo Coal Co, | Wevirco | No. 9. | A | A | A | A | A | A | A | A | 7 | 7 | | 7 | A | 7 | 7 |
| est Kentucky Coal Co | Coll | No. 11 | B | B | B | B | B | B | B | R | R | B | B | B | B | B | B |
| est Kentucky Coal Co | Sunset | No. 11, | B | B | R | R | B | ñ | B | B | B | B | B | B | B | B | |
| st Kentucky Coal Co | North Diamond. | No. 9. | | Ã | A | A | Ä | 7 | 7 | 7 | 7 | 7 | W.I | W | A | PI | B |
| at Kentucky Coal Co | For Run | No. 9. | 1 2 | A | 7 | A | A | 2 | 7 | 7 | 7 1 | 2 1 | 2 | 7 1 | 7 1 | 21 | 21 |
| sst Kentucky Coal Co | No. 2. | No. 9 | Ä | Ä | 7 | 2 | 7 | 7 | 7 | 7 | 4 | A | 4 | 4 | 4 | 21 | 4 |
| est Kentucky Coal Co | No. 3. | No. 9. | 2 | Â | A | A | A | 2 | 2 | 7 | A I | 4 | 2 | 2 | 7 | \$1 | 2 |
| st Kentucky Coal Co | No. 6. | No. 9. | A | A | A | 7 | A | 4 | 4 | A | A | A | 4 | 7 | A | 4 | 2 |
| est Kentucky Coal Co | No. 8. | No 0 | 2 | A | 4 | 7 | 7 | 4 | 7 | 4 | 2 | 4 | 4 | 4 | 4 | 4 | 4 |
| Est Cantroley Coal Co | No. 10 | No. 9. | 7 | 4 | 2 | 2 | 4 | 4 | 2 | 4 | 4 | A | A | 4 | 4 | A | 4 3 |
| est Kentucky Coal Co | No. 10. Williams | No. 6. | | AA | 2 | AA | A. | 0.1 | A. | A. | A. | A. | 4 | A | A. | AA | Ali |

Truck Mine Prices per Net Ton of 2,000 Pounds-Minimum Prices F. O. B. Transportation Facilities at Mines for all Coal Loaded Into Trucks and Wagons at the Mines of all Code Members in District No. 9, *Except for Delivery in Market Area No. 18 (Evansville, Indiana)

| Description of size | AA | A | В |
|---|---|---|--|
| 6" Lump 3" Lump 2" Lump 2" Lump 6 x 3" Egg 6 x 2" Egg 6 x 2" Egg 6 x 2" Egg 6 x 2" Sign 3 x 14" Nut 2 x 14" Nut 2 x 14" Nut 14 x 3" Chestnut & Pea 14 x 3" Chestnut & Pea 14 x 14" Chestnut & Pea 14 x 14" Chestnut & Pea 15 x 14" Screenings 2" Screenings 3" Screenings 4" Screenings | 2 300 1 25 2 25 2 25 2 20 2 20 2 215 2 15 2 15 2 15 2 15 1 85 1 85 1 85 1 70 1 05 1 155 1 | \$2.50 2.30 2.15 2.10 2.30 2.15 2.10 2.30 2.15 2.10 2.30 1.85 1.85 1.85 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.5 | \$2.30 2.15 2.15 2.15 2.15 2.15 2.15 2.15 2.15 |

All washed screenings shall be priced 25¢ per net ton higher than unwashed screen-

All wasnet screenings as the same size.

All washed double screened coals shall be priced 10¢ per ton higher than unwashed double screened coals of the same size.

*See last table for prices for delivery in Market Area No. 18.

Truck Mine Prices per Net Ton of 2,000 Pounds-Minimum Prices F. O. B. Transportation Facilities at Mines for all Coal Loaded in Trucks or Wagons at the Mines of all Code Members in District No. 9 for Delivery in Market Area No. 18 (Evansville, Indiana)

(a) Size Group No. 1:

 5'' Lump
 5¢ Less than 6'' Lump

 4'' Lump
 10¢ Less than 6'' Lump

 3'' Lump
 15¢ Less than 6'' Lump

 2'' Lump
 20¢ Less than 6'' Lump

 Truck Mine Prices per Net Ton of 2,000 Pounds-Minimum Prices F. O. B. Transportation Facilities at Mines for all Coal Loaded in Trucks or Wagons at the Mines of all Code Members in District No. 9 for Delivery in Market Area No. 18 (Evansville, Indiana)

| Size groups | AA | A | В |
|---|--------|----------------|--------|
| (n) | \$2.75 | \$2.60 | \$2.40 |
| | 2.65 | 2.45 | 2.33 |
| | 2.55 | 2.35 | 2.25 |
| | 2.45 | 2, 25 | 2.15 |
| | 2, 35 | 2, 15 | 2.05 |
| | 2.10 | 1.90 | 1.80 |
| *************************************** | 2.10 | 1.90 | 1.80 |
| | 2.10 | 1.90 | 1.80 |
| A | 2.00 | 1.80 | 1,70 |
| 0 | 1.90 | 1.70 | 1,60 |
| 1 | 1.80 | 1:60 | 1.50 |
| *************************************** | 1.70 | I. 50 I. 60 | 1,50 |
| 4 | 1.00 | . 90 | .80 |
| 5 | 2.10 | 1.90 | 1.80 |

See table titled Size groups for Size Group Index (For application in Market Area

No. 18, only)

All mechanically cleaned and/or washed nut and stoker coals in size groups 6, 7 and 8 shall be priced a minimum of ten cents (10g) per net ton higher than raw coal of the same size.

(a) See foregoing table.

[F. R. Doc. 38-425; Filed, February 8, 1938; 11:02 a. m.]

[Docket No. 188-FD]

IN THE MATTER OF BITUMINOUS COAL PRODUCERS' BOARD FOR DISTRICT No. 14

TEMPORARY ORDER

The petitioner above named having filed with the Commission on the 8th day of January, 1938, pursuant to provisions of Section 4 Part II (d) of the Bituminous Coal Act of 1937, a petition alleging dissatisfaction with certain minimum prices of coals of petitioner produced within District No. 14, and praying for immediate and temporary relief as therein set forth by preliminary or temporary order pending final disposition of such petition; and this matter having come on to be heard before the Commission on the 15th day

of January, 1938, and it appearing to the Commission that the petitioner has made reasonable showing of necessity for the granting of a temporary order,

Now, therefore, it is hereby ordered:

1. That pending final disposition of the aforesaid petition or until further order of the Commission, the Schedule of Minimum Prices for coals of code members produced within District No. 14° and any and all Supplements thereto established for said District, be and the same hereby are modified and revised to contain the following provision as if the same were fully set out therein after the Price Indices in Price Schedule No. 1 and Supplements thereto for District No. 14:

"'Dead coal' produced within District No. 14 may take a minimum price of \$1.85 per net ton f. o. b. mines.

"Dead coal' is defined for the purpose of this order as a non-coking weathered coal, mined along the outcrop when sold to smelters for use in retorts for the reduction of zinc and lead ores."

2. The Bituminous Coal Producers' Board for District No. 14 is directed to immediately proceed to secure detailed information concerning "dead coal" and its use, including, specifically, the analysis of said coal; and to be prepared to present this information to the Commission at a hearing to be noticed upon further order of the Commission.

 That except as herein temporarily revised, the Minimum Price Schedules and Supplements thereto, established for District No. 14, shall remain in full force and effect.

4. That the Secretary of the Commission shall forthwith mail copies of this order to the Consumers' Counsel, the Secretaries of the Bituminous Coal Producers' Boards, to code members within District No. 14, and to petitioner; shall cause a copy of this order to be made available for inspection by all interested parties at the office of the Secretary of the Commission and at all Statistical Bureaus of the Commission; and shall cause a copy of this order to be published in the Federal Register.

By order of the Commission.

Dated this 7th-day of February, 1938.

[SEAL]

F. WITCHER McCullough, Secretary.

[F. R. Doc. 38-423; Filed, February 8, 1938; 11:02 a. m.]

FEDERAL COMMUNICATIONS COMMISSION.

APPROVAL OF ANNUAL REPORT FORM M, CLASSES A AND B
TELEPHONE CARRIERS

The Commission on December 7, 1937, adopted the following report form:

The Commission approved the revised Annual Report Form M for Classes A and B Telephone Carriers for the year 1937. The Commission authorized the release of the "Special Notice to Classes A and B Telephone Carriers" in connection therewith.

[SEAL]

T. J. SLOWIE, Secretary.

[F. R. Doc. 38-420; Piled, February 8, 1938; 9:59 a. m.]

PROFESSIONAL RADIO OPERATOR LICENSES AMENDMENT TO BULE 443

The Commission on January 25, 1938 amended Rule 443 to read as follows; effective April 1, 1938:

Rule 443. The various classes of professional radio operator licenses issued by the Commission authorize the holders thereof to operate radio stations, except amateur, as follows:

Radiotelephone Operator, Third Class

Any station while using type A3 or A4 emission; provided that,

 Such operator is prohibited from making adjustments that may result in improper transmitter operation.

12 F.R. 3204 (DI)

The equipment is so designed that none of the operations necessary to be performed during the course of normal rendition of service may cause off frequency operation or result in any unauthorized radiation.

 Any needed adjustments of the transmitter that may affect the proper operation of the station are regularly made by an operator holding a 1st or 2nd class license, either telephone or telegraph.

Exceptions

1. The license is not valid for the operation of any of the various classes of broadcast stations other than a relay broadcast station.

2. The license is not valid for the operation of a coastal

harbor station or a coastal telephone station.

The license is not valid for the operation of a ship station licensed to use types A3 or A4 emission for communication with coastal telephone stations.

Radiotelephone Operator, Second Class

Any station while using type A3 or A4 emission.

Exceptions

- The license is not valid for the operation of any of the various classes of broadcast stations other than a television, facsimile, high frequency, relay or experimental broadcast station.
- The license is not valid for the operation of a ship station of over 100 watts power licensed to use type A3 or A4 emission for communication with coastal telephone stations.

Radiotelephone Operator, First Class

Any station while using type A3 or A4 emission.

Exceptions

1. The license is not valid for the operation of a ship station of over 100 watts power licensed to use type A3 or A4 emission for communication with coastal telephone sta-

Radiograph Operator, Third Class

Any station while using type B, A1, A2, A3, or A4 emission; provided that, in the case of equipment designed for and using type A3 or A4 emission,

1. Such operator is prohibited from making adjustments

that may result in improper transmitter operation.

The equipment is so designed that none of the operations necessary to be performed during the course of normal rendition of service may cause off frequency operation or result in any unauthorized radiation.

 Any needed adjustments of the transmitter which may affect proper operation of the station are regularly made by an operator holding a 1st or 2nd class license, either telephone or telegraph.

Exceptions

- 1. The license is not valid for the operation of any of the various classes of broadcast stations other than a relay broadcast station.
- The license is not valid for the operation of a ship station licensed to use types A3 and A4 emission for communication with coastal telephone stations.
- The license is not valid for the operation of a radiotelegraph station on board a vessel required by treaty or statute to be equipped with a radio installation.
- The license is not valid for the operation of any ship telegraph, coastal telegraph, or marine-relay station open to public correspondence.

Radiotelegraph Operator, Second Class

Any station while using type B, A1, A2, A3, or A4 emission.

Exceptions

- 1. The license is not valid for the operation of any of the various classes of broadcast stations other than a relay broadcast station.
- The holder of this class of license may not act as chief operator on a passenger vessel required by treaty or statute to maintain a continuous radio watch by operators.

^{*}Filed with the Division of the Federal Register, The National Archives; copies available upon application to the Federal Communications Commission.

3. Nor may he act as chief operator on any vessel having continuous hours of service for public correspondence.

- 4. The holder of this class license may not act as chief operator on a cargo vessel (other than a vessel operated exclusively on the Great Lakes) which maintains a continuous radio watch by operators as required by treaty or statute until he shall have had at least six months' satisfactory service as a qualified radiotelegraph operator on a vessel of the United States.
- 5. The holder of this class license may not act as sold operator on a vessel (other than a vessel operated exclusively on the Great Lakes) required by statute to have a radio installation until he shall have had at least six months' satisfactory service as a qualified radiotelegraph operator on a vessel of the United States.

Radiotelegraph Operator, First Class

Any station while using type B, A1, A2, A3, or A4 emission.

Exceptions

- 1. The license is not valid for the operation of any of the various classes of broadcast stations other than a relay broadcast station.
- 2. The holder of this class license may not act as chief or sole operator on a vessel (other than a vessel operated exclusively on the Great Lakes) required by treaty or statute to be equipped with a radiotelegraph installation until he has had at least six months' satisfactory service as a qualified radiotelegraph operator on a vessel of the United States.

Special Privileges

1. An operator of any professional class may operate any station in the experimental service on a frequency above 30,000 kilocycles in accordance with station license.

2. Subject to the limitations set forth above the holder of any class radiotelephone operator license may operate a radiotelephone point-to-point station or a coastal telephone station while using A1 or A2 emission, for testing or other transmission entirely incidental to the service of such station.

3. The holder of a radiotelephone operator license of any class, when the license also certifies to his proficiency in International Morse Code (16 words per minute plain language, see Rule 436) may operate aircraft stations on domestic flights while using any type emission authorized by the station license.

[SEAL]

T. J. SLOWIE, Secretary.

[F. R. Doc. 38-419; Filed, February 8, 1938; 9:58 a. m.]

ADOPTION OF RULES GOVERNING OPERATION OF "NON-COMMER-CIAL EDUCATIONAL" BROADCAST STATIONS

The Commission on January 26, 1938, adopted the following:

Rule 1057. The term "non-commercial educational broadcast station" means a high frequency broadcast station licensed to an organized non-profit educational agency for the advancement of its educational work and for the transmission of educational and entertainment programs to the general public.

RULE 1058. The operation of, and the service furnished by, non-commercial educational broadcast stations shall be governed by the following regulations in addition to the rules and regulations governing high frequency broadcast stations.

(a) A non-commercial educational broadcast station will be licensed only to an organized non-profit educational agency and upon a showing that the station will be used for the advancement of the agency's educational program.

(b) Each station may transmit programs directed to specific schools in the system for use in connection with the regular courses as well as routine and administrative material pertaining to the school system and may transmit educational and entertainment programs to the general public.

(c) Each station shall furnish a non-profit and non-commercial broadcast service. No sponsored or commercial program shall be transmitted nor shall commercial announcements of any character be made. A station shall not transmit the programs of other classes of broadcast stations unless all commercial announcements and commercial references in the continuity are eliminated.

(d) The transmitting equipment, installation, and operation as well as the location of the transmitter shall be in conformity with the requirements of good engineering practice

as released from time to time by the Commission.

(e) Any rule or regulation governing high frequency broadcast stations which permits or requires operation different from or in conflict with the provisions of this rule shall not apply to non-educational broadcast stations.

Rule 1059

(a) The following channels (frequencies) are allotted for assignment to non-commercial educational broadcast stations:

| 41,020 | 41, 220 | 41, 420 | 41,620 | 41,820 |
|---------|---------|---------|---------|--------|
| 41,060 | 41, 260 | 41,460 | 41,660 | 41,860 |
| 41, 100 | 41,300 | 41,500 | 41, 700 | 41,900 |
| 41, 140 | 41,340 | 41,540 | 41,740 | 41,940 |
| 41,180 | 41,380 | 41,580 | 41,780 | 41,980 |

(b) Stations serving the same area will not be assigned to

channels separated less than 160 kc.

- (c) Amplitude modulation shall be employed exclusively unless it can be shown that there is a need for frequency modulation in which case such modulation may be authorized provided sufficient channels can be grouped so as to obtain the required band width without causing interference to established stations or preventing the full expansion of the service.
- (d) Only one channel (frequency) will be assigned to a station.
- (e) Since these channels are not assigned on an experimental basis, the requirements for report on experimental work, as specified for high frequency broadcast stations, do not apply.

[SEAL]

T. J. SLOWIE, Secretary.

[F. R. Doc. 38-418; Filed, February 8, 1938; 9:58 a. m.]

AMENDMENT TO RULE 262A, B, B AND 262 D

The Commission on February 1, 1938 amended Rule 262A. B, b and 262 D to read in part as follows:

NORTHERN TRANSCONTINENTAL CHAIN AND FEEDERS (RED)

Available for aircraft and aeronautical stations.

| 3,182.5 | 5,122.5 | 5,592.5 |
|---------|---------|----------------------------------|
| 3,322.5 | 5,572.5 | 5,662.5 |
| 4,335 | 5,582.5 | 5,697.5 day only ** |
| | 3,322.5 | 3,322.5 5,572.5 4,335 5,582.5 |

SOUTHERN TRANSCONTINENTAL CHAIN AND FEEDERS (BROWN)

Available for aeronautical and aircraft stations.

| 2,946 | 3,257.5 | 3,457.5 | 5,612.5 |
|-----------|---------|---------|---------|
| 3,222.5 2 | 3,242.5 | 3,467.5 | 5,632.5 |
| 3,232.5 | 3,447.5 | 5,602.5 | 5,652,5 |

NORTHWESTERN CONTINENTAL CHAIN AND FEEDERS (PURPLE)

Available for aeronautical and aircraft stations.

3,005 5,377.5 day only 2.994 5.887.5 4,917.5

Day only—not to be used within 300 miles of Canada. Subject to the condition that no interference is caused to the

30 Subject to the condition that no interference is caused to existing services and that the operating frequency will be maintained within 0.02 percent of the assigned frequency.

D. PUBLIC SERVICE FREQUENCIES

The frequency which may be authorized for public aviation service is as follows:

[SEAL]

T. J. SLOWIE, Secretary.

[F. R. Doc. 38-417; Filed, February 8, 1938; 9:57 a. m.]

RURAL ELECTRIFICATION ADMINISTRATION.

[Administrative Order No. 185]

ALLOCATION OF FUNDS FOR LOANS

FEBRUARY 4, 1938.

By virtue of the authority vested in me by the provisions of Section 4 of the Rural Electrification Act of 1936, I hereby allocate, from the sums authorized by said Act, funds for loans for the projects and in the amounts as set forth in the following schedule:

| Project designation: | Amount |
|--------------------------|---------|
| Ohio 8029A3 Pike | \$6,000 |
| Texas 8041A2 Panola | 5,000 |
| Texas 8054A1 Wood | 103,000 |
| Virginia 8027C1 Nottoway | |
| Virginia 8029B1 Nelson | 20,000 |

JOHN M. CARMODY, Administrator.

[F. R. Doc. 38-415; Filed, February 8, 1938; 9:57 a. m.]

[Administrative Order No. 186]

ALLOCATION OF FUNDS FOR LOANS

FEBRUARY 4, 1938.

By virtue of the authority vested in me by the provisions of Section 4 of the Rural Electrification Act of 1936, I hereby allocate, from the sums authorized by said Act, funds for loans for the projects and in the amounts as set forth in the following schedule:

| Project designation: | Amount |
|---------------------------|---------|
| Colorado 8007C2 Mesa | \$5,000 |
| Illinois 8028A1 Champaign | 186,000 |
| Iowa 8009A2 Scott | 50,000 |
| Maryland 8004G2 St. Marys | |
| Maryland 8004A3 St. Marys | 6,000 |

JOHN M. CARMODY, Administrator.

[F. R. Doc. 38-416; Filed, February 8, 1938; 9:57 a. m.]

SECURITIES AND EXCHANGE COMMISSION.

SECURITIES ACT OF 1933, SECURITIES EXCHANGE ACT OF 1934, AND HOLDING COMPANY ACT

AMENDMENTS TO RULES OF PRACTICE

The Securities and Exchange Commission today amended its Rules of Practice to include certain provisions relating to the taking of exceptions to trial examiners' reports and to the argument thereof in briefs. The text of the Commission's action follows:

The Securities and Exchange Commission, acting pursuant to authority conferred upon it by the Securities Act of 1933, as amended, particularly Section 19 (a) thereof, the Securities Exchange Act of 1934, particularly Section 23 (a) thereof, the Public Utility Holding Company Act of 1935, particularly Section 20 (a) thereof, and finding that it is necessary to carry out the provisions of the Securities Act of 1933, as amended, and the Public Utility Holding Company Act of 1935, and that it is necessary for the execution of the functions vested in the Commission by the Securities Exchange Act of 1934, hereby amends the Rules of Practice of the Commission in the following particulars:

Rule IX is amended by adding thereto the following paragraph:

"(b) Objections not urged by exception filed pursuant to Rule IX will be deemed to have been abandoned and may be disregarded."

Paragraph (b) of Rule X is amended to read as follows:

"(b) All briefs shall be confined to the particular matters in issue. Each exception shall be supported by a concise argument and by citation of such statutes, decisions and other authorities as may be relevant. If the exception relates to the admission or rejection of evidence, the substance of the evidence admitted or rejected shall be set forth in the brief with appropriate references to the transcript. Reply briefs shall be confined to matters in original briefs of opposing

parties. Any scandalous or impertinent matter contained in any brief may be stricken on order of the Commission. Exceptions not briefed in accordance with Rule X may be regarded as waived, provided, however, that the Commission, in its discretion, may consider objections not urged pursuant to Rule IX or X."

Rule XI is hereby amended by deleting paragraph (c) thereof, which formerly read as follows:

"(c) No exception to a trial examiner's report need be considered by the Commission unless such exception shall have been filed with the Commission within the time prescribed in these rules. Exceptions not briefed may be treated as waived."

[SEAL]

FRANCIS P. BRASSOR, Secretary.

[F. R. Doc. 38-422; Filed, February 8, 1938; 10:42 a. m.]

United States of America—Before the Securities and Exchange Commission

At a regular session of the Securities and Exchange Commission, held at its office in the City of Washington, D. C., on the 7th day of February, 1938.

IN THE MATTER OF TRUSTEED COLLATERAL CORPORATION, 110
EAST 42ND STREET, NEW YORK, N. Y.

ORDER REVOKING REGISTRATION

The registration of Trusteed Collateral Corporation as a broker and dealer on over-the-counter markets having come on for hearing before the Commission upon the question of revocation or suspension pursuant to Section 15 (b) of the Securities Exchange Act of 1934, as amended, and the Commission having entered its findings in a Memorandum Opinion, and the Commission being of the opinion that it is necessary and appropriate in the public interest and for the protection of investors to revoke the said registration;

It is ordered, Pursuant to Section 15 (b) of the Securities Exchange Act of 1934, as amended, that the registration of Trusteed Collateral Corporation as broker and dealer transacting business on over-the-counter markets, be and the same is hereby revoked.

By the Commission.

[SEAL]

FRANCIS P. BRASSOR, Secretary.

[F. R. Doc. 38-421; Filed, February 8, 1938; 10:42 a.m.]

UNITED STATES MARITIME COMMISSION.

[General Order No. 22]

PRESCRIBING UNIFORM SYSTEM OF ACCOUNTS FOR OPERATING-DIFFERENTIAL SUBSIDY CONTRACTORS

The United States Maritime Commission at a meeting on the fourth day of February, 1938, and acting pursuant to the authority granted by the Merchant Marine Act, 1936, particularly Section 801 of Title VIII thereof, adopted the following order and the "Uniform System of Accounts for Operating-Differential Subsidy Contractors" referred to in said order and annexed thereto:

It is ordered, That every operating-differential subsidy contractor and such affiliate, domestic agent, subsidiary, or holding company connected with, or directly or indirectly controlling or controlled by, such contractor, as the Maritime Commission shall require, shall keep its books, records, and accounts, relating to the maintenance, operation, and servicing of the vessels, services, routes, and lines covered by an agreement, entered into pursuant to the provisions of Title VI of the Merchant Marine Act, 1936, as prescribed in, and in the manner required by, the "Uniform System of Accounts for Operating-Differential Subsidy Contractors" annexed hereto, provided, however, that this order shall not require the duplication of books, records, and accounts required to be kept in some other form by the Interstate Commerce Commission.

No. 28-3

It is further ordered, That as to each contractor with which the Maritime Commission has entered into an operatingdifferential subsidy agreement pursuant to the provisions of Title VI of the Merchant Marine Act, 1936, this order shall become effective on January 1, 1938. As to every other company included within the terms of this order, the same shall become effective upon the first day of the calendar month during which such company and the Commission enter into an operating-differential subsidy agreement pursuant to the provisions of Title VI of the Merchant Marine Act, 1936.

By the Commission.

W. C. PEET, Jr., Secretary.

GENERAL INSTRUCTIONS

The following general ledger control accounts (indented) are authorized and shall be maintained in each instance where there are transactions of a nature which require their

If, however, the volume of transactions in any of these accounts is insufficient to warrant maintenance as a separate general ledger control account, the operator may, with the consent of the Commission, employ the group classification involved as a general ledger control account and the accounts thereunder as subsidiaries, e. g.:

100. Cash

| baidiary co | de: | |
|-------------|---------|-------------------------------|
| Manual | Machine | |
| 100.01 | 101 | Cash on Deposit-Domestic. |
| 100,06 | 106 | Cash on Deposit-Foreign. |
| 100.11 | 111 | Imprest and Petty Cash Funds. |
| 100.16 | 116 | Cash on Hand and in Transit. |

The accounts prescribed in this chart have been coded with a view toward adaptation to machine as well as manual accounting. In instances, therefore, where subsidiary detail accounts are prescribed in the chart, the code numbers assigned thereto should be preceded by a decimal point in manual systems, and by the first numeral of the control account code when used in machine accounting, e. g., under account No. 200-Unterminated Voyage Expense, the classification "Wages" should be coded 200.01 in manual systems and 201 in machine accounting systems.

Except in instances where specific instructions for the maintenance of subsidiary accounts are contained herein, such subsidiary accounts will be maintained when, and in the form and detail, required by the Commission, or the operator, taking into consideration the circumstances with respect to the particular lines or services involved. this end, supplementary instructions, and such modifications thereof as are dictated by experience, will be issued in each instance.

To insure uniformity in accounting, the operator shall submit all questions of doubtful interpretation of the prescribed accounting to the Commission for consideration and decision.

Section I

(a) Balance Sheet Accounts-arrangement and titles.

(b) Description of Balance Sheet accounts.

Section II

(a) Income and Expense Accounts—arrangement and titles.(b) Description of Income and Expense accounts.

Section III

(a) Classification of Clearing Accounts.(b) Description of Clearing Accounts.

Section IV-Financial and Operating Exhibits

- (a) Balance Sheet.
 (b) Income Sheet.
- Vessel Operating Statement.

SECTION I-GENERAL LEDGER: BALANCE SHEET ACCOUNTS

- 101. Cash on Deposit—Domestic. 106. Cash on Deposit—Foreign. 111. Imprest and Petty Cash Funds. 116. Cash on Hand and in Transit.
- Marketable Securities:

 - 121. U. S. Government Securities. 122. State, County, and Municipal Securities. 125. Other Marketable Domestic Securities.
 - 126. Foreign Marketable Securities,

130. Notes Receivable:
131 Traffic Notes Receivable.
140. Subscriptions to Capital Stock,
149 Miscellaneous Notes Receivable.

Accounts Receivable;

Traffic Accounts Receivable.
 Claims Receivable.
 U. S. Maritime Commission—Accounts Receivable.

165. Miscellaneous Accounts Receivable, 169. Accrued Accounts Receivable.

Inventories

171. Vessels Stores, Supplies, and Equipment Ashore, 175. Other Shipping Inventories.
180. Non-Shipping Inventories—For Sale.
185. Non-Shipping Inventories—For Consumption.
189. Miscellaneous Inventories.

190. Other Current Working Assets: 199. Miscellaneous Current Working Assets.

200. Unterminated Voyage Expense:

Subsidiary Detail:

10. Wages.
10. Subsistence—Purchased Domestic.
14. Subsistence—Purchased Poreign.
15. Stores, Supplies, and Equipment—Purchased Domestic.
24. Stores, Supplies, and Equipment—Purchased Foreign.

Other Maintenance Expense.

35. Fuel.

40. Repairs Performed—Domestic.
49. Repairs Performed—Foreign.
55. Insurance—Hull and Machinery.
57. Insurance—Other.

60. Charter Hire.
64. Other Vessel Expense.
65. Agency Fees and Commissions.
70. Wharfage and Dockage.
79. Other Port Expenses.

Stevedoring.

Other Cargo Expenses. Freight Brokerage.

93. Passenger Brokerage. 95. Canal Tolls.

99. Other Voyage Expense. 300. Special Funds and Deposits:

301. Capital Reserve Pund. 302. Special Reserve Fund.

303. Insurance Funds.
306. Debt Retirement Funds.
309. Other Special Funds.
312. Special and Guaranty Deposits.

315. Investments:

316. Securities of Holding, Subsidiary, Affiliated, and Associated

Companies, 320. Non-Current Receivables from Holding, Subsidiary, Amil-

ated, and Associated Companies.

325. Cash Value of Life Insurance.

328. Other Investments.

329. Reserve for Valuation Adjustments.

330. Property and Equipment:
331. Floating Equipment—Vessels.
332. Reserves for Amortization and Depreciation—Vessels.
337. Other Floating Equipment.
338. Reserves for Amortization and Depreciation—Other Float-

338. Reserves for Amortization and Depreciation—Other Floating Equipment.
343. Terminal Property and Equipment.
344. Reserve for Amortization and Depreciation—Terminal Property and Equipment,
349. Other Shipping Property and Equipment.
350. Reserve for Amortization and Depreciation—Other Shipping Property and Equipment.
353. Non-Shipping Property and Equipment.
354. Reserve for Amortization and Depreciation—Non-Shipping Property and Equipment.
357. Other Property and Equipment.
358. Reserve for Amortization and Depreciation—Other Property and Equipment.
359. Vessels Under Construction.

360. Other assets: 361. Claims Pending.

364. Notes and Accounts Receivable from Officers and Employees.
368. Other Non-Current Notes and Accounts Receivable.
369. Reserve for Doubtful Notes and Accounts Receivable.
374. Miscellaneous Other Assets.
375. Deferred Charges and Prepaid Expenses;
376. Prevented Insurance.

376. Unexpired Insurance.

380. Advances to Employees for Expenses, 384. Debt Discount and Expense,

385. Leaseholds

386. Organization and Pre-Operating Expenses. 389. Other Deferred Charges and Prepaid Expenses. Good Will and Other Intangible Assets: 391. Good Will.

399. Other Intangible Assets.

Notes Payable: 401. Bank Loans. 410. Insurance Notes.

419. Other Short-Term Notes.

420. Accounts Payable:
421. Trade Accounts Payable.
422. Traffic Accounts Payable.
428. Officers and Employees Accounts Payable.

U. S. Maritime Commission—Accounts Payable, Dividends Payable.

438. Dividends Payable.
439. Miscellaneous Accounts Payable.
440. Accrued Federal Income Tax Payable.
449. Other Accrued Taxes Payable.
459. Other Accrued Accounts Payable.

460. Other Current Working Liabilities: 479. Miscellaneous Current Working Liabilities.

480. Reserves for Unrecorded Liabilities:

499. Miscellaneous Reserves for Unrecorded Liabilities, 500. Unterminated Voyage Revenue: Subsidiary Detail:

01. Freight—Foreign. 05. Freight—Coastwise and Intercoastal.

03. Passenger—Foreign.
12. Passenger—Coastwise and Intercoastal.
15. U. S. Mail—Foreign.
16. U. S. Mail—Coastwise and Intercoastal.

17. Foreign Mail. 19. Ad Valorem.

20. Charter Revenue. 24. Other Voyage Revenue.

525. Long-Term Debt:
526. Mortgage Notes—U. S. Maritime Commission.
530. Mortgage Bonds.

534. Other Secured Long-Term Debt.

535. Debentures. 539. Other Unsecured Long-Term Debt.

539. Other Unsetured Long-Term Deck.
540. Other Liabilities:
541. Non-Current Payables to Holding, Subsidiary, Affiliated,
and Associated Companies.
549. Other Non-Current Notes and Accounts Payable.
550. Recapture Profits—U. S. Maritime Commission.
554. Miscellaneous Other Liabilities.

555. Deferred Credits: 564. Miscellaneous Deferred Credits.

565. Sundry Operating Reserves: 566. Reserves for Repairs, 570. Reserves for Insurance.

579. Miscellaneous Operating Reserves. 580. Net Worth:

581. Capital Stock. 585. Capital Stock Subscribed. 590. Capital Surplus.

595. Appreciation Surplus. 598. Earned Surplus Appropriated. 599. Earned Surplus Unappropriated,

DESCRIPTION OF BALANCE SHEET ACCOUNTS

Account No. 101-Cash on Deposit-Domestic

This account shall include all cash on deposit in banks in the United States and available for general purposes. If the withdrawal of any portion of the cash recorded in this Account is restricted for any purpose whatsoever, the balance sheet must carry an appropriate notation to that effect.

Cash appropriated for replacement, debt retirement, funded reserves, etc., and cash on deposit to guarantee performance of agreements shall be carried in appropriate accounts Nos. 301 to 314 inclusive.

Account No. 106-Cash on Deposit-Foreign

This account shall include all cash on deposit in foreign banks and available for general purposes. If the withdrawal of any portion of the cash recorded in this account is restricted for any purpose whatsoever, the balance sheet must carry an appropriate notation to that effect.

Account No. 111-Imprest and Petty Cash Funds

This account shall include funds maintained at fixed amounts to be used for minor disbursements requiring immediate payment, the funds being regularly reimbursed therefor from the general cash of the business.

Subsidiary accounts shall be maintained by agents or employees.

Account No. 116-Cash on Hand and in Transit

This account shall include cash transfers between banks and cash in transit from agents, branch houses, and employees.

Account No. 121-United States Government Securities

This account shall include securities evidencing obligations of the United States Government which are available for ready conversion into cash.

Account No. 122-State, County, and Municipal Securities

This account shall include readily marketable securities of states, counties, and other political subdivisions of the United States which are available for general purposes of the

Account No. 125-Other Marketable Domestic Securities

This account shall include temporary investments in readily marketable stocks and bonds of domestic corporations other than those of holding, subsidiary, affiliated, and associated companies which are available for general purposes of the business.

Account No. 126-Foreign Marketable Securities.

This account shall include temporary investments in readily marketable securities of foreign corporations, (excluding those of holding, subsidiary, affiliated, and associated com-panies). Governments, and political subdivisions thereof, which are available for general purposes of the business.

Account No. 131-Traffic Notes Receivable

This account shall include short-term notes receivable from other than holding, subsidiary, affiliated, and associated companies, incident to the carriage of passengers, excess baggage. and freight.

Account No. 140-Subscriptions to Capital Stock

This account shall include demand or short-term notes receivable representing subscriptions to Capital Stock.

Subsidiary accounts shall be maintained so as to show separately subscriptions from (a) holding, subsidiary, affiliated, and associated companies, (b) officers and employees, and (c)

Account No. 149-Miscellaneous Notes Receivable

This account shall include all short-term notes receivable from other than holding, subsidiary, affiliated, and associated companies for which no other account is specifically provided. including those arising from the charter of vessels to others.

Account No. 151-Traffic Accounts Receivable

This account shall include accounts receivable from shippers, consignees, connecting carriers, and others (excluding holding, subsidiary, affiliated, and associated companies) arising incident to the carriage of passengers, excess baggage, freight, and mail.

Subsidiary accounts shall be maintained by individual debtors or by vessels and voyages subdivided as between (a) prepaid freight outward and collect freight inward, (b) collect freight outward and prepaid inward (when agents are required to remit in full), (c) connecting carriers, (d) other government departments, and (e) passengers and brokers. Receivables from any agent with whom arrangements are made to disburse vessels from revenue collections shall not be included in this account, but shall be included in Account No. 010-Agents and Branch Houses.

Account No. 155-Claims Receivable

This account shall include claims transferred from Account No. 361-Claims Pending, including insurance claims which have been compiled and presented to underwriters for payment, and other adjusted claims collectible within one year.

Subsidiary accounts shall be maintained in the names of the insurance underwriters or adjusters, connecting carriers, and others.

Account No. 160-United States Maritime Commission-Accounts Receivable

This account shall include operating differential subsidy accruals and such other current receivables as may arise from transactions between the Operator and the Commission.

Account No. 165-Miscellaneous Accounts Receivable

This account shall include all accounts receivable from other than holding, subsidiary, affiliated, and associated companies for which no other account is specifically provided.

Subsidiary accounts shall be maintained alphabetically by names of debtors.

Account No. 169-Accrued Accounts Receivable

This account shall include monthly or other periodical accruals of unmatured receivables.

Subsidiary accounts shall be maintained as between (a) interest, (b) rentals, (c) dividends, (d) charter hire, and such other classes as frequently occur.

Account No. 171-Vessels Stores, Supplies, and Equipment Ashore

This account shall include the cost of all stores, supplies, and equipment held for delivery to vessels at some future date, including quantity purchases warehoused and delivered to vessels as required.

Subsidiary accounts shall be so maintained as to show location of inventories.

Account No. 175-Other Shipping Inventories

This account shall include the cost of all stores, supplies, and equipment held for use in the conduct of the shipping business and its auxiliaries, such as—terminal, cargo handling, tug and lighters, and other incidental shipping operations, for which no other account is specifically provided.

Subsidiary accounts shall be so maintained as to show location of inventories.

Account No. 180-Non-Shipping Inventories for Sale

In instances of companies engaged in non-shipping enterprises, inventories of merchandise for sale shall be included in this account. The account shall be maintained so as to show separately the major classes of inventory such as raw materials, work in process, and finished goods.

Account No. 185-Non-Shipping Inventories for Consumption

This account shall include the cost of all stores, supplies, and equipment, held for use in the conduct of non-shipping enterprises, other than merchandise for sale.

Account No. 189-Miscellaneous Inventories

This account shall include the cost of all stores, supplies, and equipment acquired for use in the conduct of the business, which cannot be allocated as between shipping and non-shipping enterprises.

Account No. 199-Miscellaneous Current Working Assets

This account shall include all working assets for which no classification is elsewhere provided.

Subsidiary accounts shall be maintained so as to show separately each class of other current working assets.

Account No. 200-Unterminated Voyage Expense

This account shall be charged with all vessels expenses while voyages are in progress. After each voyage has terminated, and substantially all expenses have been recorded, the balance in the account shall be transferred to Account No. 700—Operating Expense—Terminated Voyages.

In instances where inventories of vessels stores, supplies, and/or equipment are taken and priced at the end of each voyage, the value of such inventories shall be credited in this account to the terminating voyage and charged to the succeeding voyage.

Subsidiary accounts are to be maintained by vessels and consecutively by voyages, and according to the classification of expenses shown in the chart of accounts.

Account No. 301-Capital Reserve Fund

This account shall be charged with cash and approved securities deposited in this fund, and shall be credited with withdrawals therefrom in accordance with provisions of Section 607 (b) of the Merchant Marine Act, 1936, and under such rules and regulations as the Commission may issue from time to time.

Subsidiary accounts are to be maintained by depositories or trustees, as the case may be, and further subdivided to show the amount of (a) cash, and (b) marketable securities.

Account No. 302-Special Reserve Fund

This account shall be charged with cash and approved securities deposited in this fund, and shall be credited with withdrawals therefrom in accordance with Section 607 (c) of the Merchant Marine Act, 1936, and under such rules and regulations as the Commission may issue from time to time.

Subsidiary accounts are to be maintained as described in Account No. 301.

Account No. 303-Insurance Funds

This account shall include cash, marketable securities, and other quick assets placed on deposit or in the hands of trustees to guarantee the satisfaction of obligations for losses in instances where the Operator is a self-insurer in whole or in part.

Subsidiary accounts shall be maintained by depositories or trustees, as the case may be, and further subdivided as to (a) cash, and (b) marketable securities.

Account No. 306-Debt Retirement Fund

This account shall include cash, marketable securities, and other quick assets placed on deposit or in the hands of trustees as a sinking fund to meet obligations maturing in the future, or to carry out such operations as the retirement of preferred stock or the purchase of serial bonds.

Subsidiary accounts shall be maintained by depositories or trustees, further subdivided to show cash or marketable securities and purposes of the fund.

Account No. 309-Other Special Funds

This account shall include cash, marketable securities, and other quick assets appropriated for replacement of unsubsidized vessels, to fund reserves for pensions, and any other special fund for which no specific account is provided.

Subsidiary accounts should be maintained for each class of fund by depositories or trustees, and further subdivided to show (a) cash, and (b) marketable securities.

Account No. 312-Special and Guaranty Deposits

This account shall include all deposits, of cash or securities, made to guarantee the performance of conference and similar agreements, or with utilities corporations; also deposits on containers, such as oil drums, ammonia cylinders, etc.

Subsidiary accounts shall be maintained by depositories.

Account No. 316—Securities of Holding, Subsidiary, Affiliated, and Associated Companies

This account shall include investments in any class or classes of capital stock or bonds of holding, subsidiary, affiliated, and associated companies.

Account No. 320—Non-Current Receivables From Holding Subsidiary, Affiliated, and Associated Companies

This account shall include all loans, advances, and other receivables from holding, subsidiary, affiliated, and associated companies for other than services rendered, supplies furnished and other transactions customarily subject to current settlement, which latter shall be recorded in Account No. 015.

Subsidiary accounts shall be maintained by companies and shall show all essential detail.

Account No. 325-Cash Value of Life Insurance

This account shall include the cash surrender value of life insurance policies, under which the company is the beneficiary, less the amount of any loans which have been obtained on such policies and not repaid.

Account No. 328-Other Investments

This account shall include more or less permanent investments in unpledged securities of other than holding, subsidiary, affiliated, and associated companies, including exchange, trade, and other commercial membership certificates, as distinguished from investments in marketable securities. Account No. 329-Reserve for Valuation Adjustment

There shall be credited to this account at the close of each accounting period any reduction in the book value of securities or other assets held for investment, and a corresponding charge shall be made directly to Account No. 599—Earned Surplus Unappropriated.

Appreciation in the value of such investments in excess of any reserve balances applicable thereto shall be recorded in the appropriate investment accounts. Valuation of securities not listed on exchanges, including those of holding, subsidiary, affiliated, and associated companies, shall be based on the proportion of net worth of such companies represented by the relation that the shares held by the Contractor bears to the total outstanding; while valuation of listed securities shall be based on market quotations. When such assets are sold or otherwise disposed of, the reserve balance applicable thereto shall be eliminated.

Account No. 331-Floating Equipment-Vessels

This account shall include the cost of construction or acquisition, betterments, and appreciation (if any) of steamships and motorships used in the operation of the service or services of the Operator.

Subsidiary accounts shall be maintained in such manner as to show by vessels the original cost to the Operator, cost of betterments, and any appreciation of book value.

Account No. 332—Reserve for Amortization and Depreciation—Vessels

This account shall be credited with all depreciation on vessels charged to Account No. 981—Depreciation—Floating Equipment—Vessels, and with amortization of appreciation on vessels charged to Account No. 595—Appreciation Surplus. Credits to this account applicable to subsidized vessels shall be computed on a twenty year life expectancy, except in instances where some other basis is specifically authorized by the Commission, with such allowances for residual values as approved by the Commission.

Subsidiary accounts shall be maintained by vessels.

Account No. 337-Other Floating Equipment

This account shall include the original cost, cost of betterments, and any appreciated book value of tugs, barges, scows, launches, lighters, floating cranes, and similar floating equipment.

Subsidiary accounts should be subdivided as between the various kinds of equipment and be kept in such manner as to show location, original cost, cost of betterments, and any appreciation of book value.

Account No. 338—Reserve for Amortization and Depreciation—Other Floating Equipment

This account shall be credited with all depreciation charged to Account No. 984—Depreciation—Other Floating Equipment, and with amortization of any appreciation thereof.

Subsidiary accounts should be maintained in the same manner as the corresponding accounts supporting Account No. 337.

Account No. 343-Terminal Property and Equipment

This account shall include the original cost, cost of betterments, and any appreciated book value of terminal land and buildings (including improvements to property under longterm lease) shore cranes, trucks, furniture and fixtures, and other terminal gear and equipment.

Subsidiary accounts shall be subdivided as between the various kinds of property and equipment, and shall be kept in such manner as to show location, original cost, cost of betterments, and any appreciation of book value.

Account No. 344—Reserve for Amortization and Depreciation—Terminal Property and Equipment

This account shall be credited with all depreciation on terminal property and equipment which is charged to Account No. 987 Depreciation—Terminal Property and Equipment, and with amortization of any appreciation thereof. Subsidiary accounts shall be maintained in the same manner as the corresponding accounts supporting Account No. 343.

Account No. 349-Other Shipping Property and Equipment

This account shall include the original cost, cost of betterments, and any appreciated book value of land and buildings, furniture and fixtures, stevedoring, and other cargo handling gear, repair yards, and any other property and equipment used exclusively in shipping and its auxiliary operations, and which are not applicable to Accounts Nos. 331, 337, and 343.

Subsidiary accounts shall be subdivided as between the various kinds of property, and be kept in such manner as to show location, original cost, cost of betterments and any appreciation of book value.

Account No. 350—Reserve for Amortization and Depreciation—Other Shipping Property and Equipment

This account shall be credited with all depreciation on other shipping property (as described in Account No. 349) which is charged to Account No. 990—Depreciation—Other Shipping Property and Equipment, and with amortization of any appreciation thereof.

Subsidiary accounts shall be maintained in the same manner as the corresponding accounts supporting Account No. 349.

Account No. 353-Non-Shipping Property and Equipment

In instances where companies are engaged in non-shipping enterprises all property and equipment (including improvements to property under long-term leases) which can be allocated properly to such non-shipping enterprises shall be included in this account.

Subsidiary accounts shall be subdivided as between the various kinds of property and equipment, and be kept in such manner as to show location, original cost, cost of betterments, and any appreciation of book value.

Account No. 354—Reserve for Amortization and Depreciation—Non-Shipping Property and Equipment

This account shall be credited with all depreciation on non-shipping property and equipment which is charged to Account No. 992—Depreciation—Non-Shipping Property and Equipment, and with amortization of any appreciation thereof.

Subsidiary accounts shall be maintained in the same manner as the corresponding accounts supporting Account No. 353.

Account No. 357-Other Property and Equipment

In instances where companies are engaged in both shipping and non-shipping enterprises, this account shall include property and equipment used in common (including improvements to property under long-term lease).

This account and appropriate subsidiary accounts shall be so maintained as to show the location and classes of property, the original cost, cost of betterments, and any appreciation of book value, and shall be supported by such detail information as will permit ready analysis and allocation to shipping and non-shipping operations.

Account No. 358—Reserve for Amortization and Depreciation—Other Property and Equipment

This account shall be credited with all depreciation charged to Account No. 994—Depreciation—Other Property and Equipment, and with amortization of any appreciation thereof.

This account and appropriate subsidiary accounts shall be maintained in the same manner as described in the corresponding Account No. 357.

Account No. 359-Vessels under Construction

This account shall be charged with all payments on vessels under construction which can be properly capitalized in accordance with sound accounting procedure. This account shall be so kept so as to show fully the facts pertaining to all entries therein.

Account No. 361-Claims Pending

This account shall include any claims in litigation, and insurance claims in process of compilation or adjustment. After adjudication of claims in litigation, or adjustment of insurance claims, this account shall be credited and a charge made to Account No. 155—Claims Receivable. Deductible average insurance losses (if policies provide deductibles) should at the same time be transferred to Account No. 570—Reserves for Insurance.

Subsidiary accounts shall be subdivided as between hull underwriters, P. & I. underwriters, general average claims, connecting carriers, and such further classes as may be necessary. Each group of subsidiary accounts shall be maintained by vessels and voyages supported by sufficient detail to permit ready identification and analysis of each claim.

Account No. 364—Notes and Accounts Receivable from Officers and Employees

This account shall include all amounts due from officers, directors, and employees other than unpaid subscriptions to capital stock. Records supporting entries to this account and subsidiary accounts shall be so maintained as to show separately such major classes as officers' personal accounts, employees' salary advances, and amounts due for such items as group insurance, and retirement annuity deposits.

Account No. 368—Other Non-current Notes and Accounts Receivable

This account shall include all non-current receivables from others than officers and employees, and holding, subsidiary, affiliated, and associated companies which, by agreement, are to run for more than one year from date established.

Subsidiary accounts shall be maintained by individual debtors.

Account No. 369—Reserve for Doubtful Notes and Accounts Receivable

This account shall be credited at the close of each accounting period with the amount charged to Account No. 975 to provide for estimated uncollectible notes and accounts, both current and non-current.

Account No. 374-Miscellaneous Other Assets

This account shall include all assets which cannot be allocated properly to other account classifications.

Account No. 376-Unexpired Insurance

This account shall include the unexpired amount of insurance premiums prepaid, or recorded as a liability in advance. As these premiums accrue periodical charges equivalent to prorata insurance costs are to be made to Account No. 200—Unterminated Voyage Expense, or to other appropriate expense accounts. This account shall be subdivided to show separately prepayments on the several classes of insurance.

Account No. 380-Advances to Employees for Expenses

This account shall include all amounts advanced to officers and employees for travel, entertainment and similar expenses, from which such expenses are to be paid and accounted for. This account shall not include imprest and petty cash funds in fixed amounts held by employees and branch offices for the purpose of making minor expenditures, requiring immediate payment, for which such funds are regularly reimbursed.

Subsidiary accounts shall be maintained by employees, agents or branch offices.

Account No. 384-Debt Discount and Expense

This account shall include all charges for debt discount and expense, and premiums paid on all classes of funded debt, which charges are amortized over a period rather than charged to income in any one year. Amounts included in this account shall be amortized through such annual charges to Account No. 971 as will equitably distribute the items in this account during the life of the debt to which they apply.

Account No. 385-Leaseholds

This account shall include the unamortized balance of the cost of acquiring long-term leases, including rental applicable to future periods paid in advance; and the cost of alterations thereto and fixtures installed in leased property. This account should not include buildings erected on land under long-term lease or improvements thereto which may be carried in appropriate property accounts. Amounts included in this account shall be amortized through such annual charges to Account No. 972 as will equitably distribute the balance of this account during the term of the lease to which it applies.

Account No. 386-Organization and Pre-Operating Expenses

This account shall include the unamortized balance of expenses incurred in the formation and development of the business. The balance of this account shall be amortized by annual charges to Account No. 973.

Account No. 389—Other Deferred Charges and Prepaid Expenses

This account shall include all deferred charges and prepaid expenses not provided for elsewhere, such as—prepaid interest, taxes, rentals, advertising, etc. As the term expires for which prepayment was made, this account shall be credited and a corresponding charge made to the appropriate expense accounts.

Account No. 391-Good Will

This account shall include only Good Will actually purchased in taking over assets, trade name, etc., calculated to enhance future profits of the business.

Account No. 399-Other Intangible Assets

This account shall include the purchase price of such intangible assets as patents, copyrights, etc.

Account No. 401-Bank Loans

This account shall include the face amount of evidences of indebtedness to banks issued or assumed by the company and which mature within one year from the date of issue.

Subsidiary accounts shall be subdivided to show separately (a) amount secured, and (b) amount unsecured.

Account No. 410-Insurance Notes

This account shall include the face amount of notes issued by the company to cover deferred payments of insurance premiums.

Account No. 419-Other Short-Term Notes

This account shall include notes payable within one year from date of issue, for which no other account is specifically provided, but excluding notes issued to holding, subsidiary, affiliated, and associated companies. This account shall be so kept as to show (a) notes secured, and (b) notes unsecured.

Account No. 421-Trade Accounts Payable

This account shall include all liabilities currently due to trade creditors for services rendered and supplies furnished in the general conduct of the business.

Account No. 422-Traffic Accounts Payable

This account shall include exchange orders and other amounts due connecting carriers, freight and passenger brokerage, amounts due for hotel reservations and sight-seeing tours, custodian funds payable, such as head taxes, freight and passenger manifest stamp taxes, consular fees: advance, prepaid beyond, and transshipping charges, and claims payable—but excluding amounts due holding, subsidiary, affiliated, and associated companies.

Account No. 428-Officers and Employees Accounts Payable

This account shall include amounts due to officers, directors, individual stockholders, and employees, which are payable within one year from the date the liability is incurred. Account No. 430—United States Maritime Commission— Accounts Payable

This account shall include such current accounts payable to the Commission as may arise from transactions between the Operator and the Commission.

Account No. 438-Dividends Payable

This account shall include the amount of dividends declared on actually outstanding stock. Dividends which are to become payable immediately following the date of the balance sheet shall be included in this account.

Account No. 439-Miscellaneous Accounts Payable

This account shall include all current accounts payable to other than holding, subsidiary, affiliated, and associated companies for which no other account is specifically provided, including unclaimed wages.

Account No. 440-Accrued Federal Income Tax Payable

This account shall include the accrual of unmatured federal income taxes payable,

Account No. 449-Other Accrued Taxes Payable

This account shall include the accruals of all taxes payable other than federal income taxes,

Subsidiary accounts shall be maintained as between (a) federal old age pension tax, (b) unemployment insurance tax, and other taxes,

Account No. 459-Other Accrued Accounts Payable

This account shall include monthly or other periodical accruals of unmatured payables other than taxes.

Subsidiary accounts shall be maintained as between (a) interest, (b) rentals, (c) voyage payrolls, and such other classes as frequently occur.

Account No. 479-Miscellaneous Current Working Liabilities

This account shall include all working liabilities for which no classification is elsewhere provided.

Subsidiary accounts shall be so kept as to show separately each class of current working liability.

Account No. 499—Miscellaneous Reserves for Unrecorded Liabilities

This account shall include reserves provided to cover known current obligations or commitments either actual or estimated. When the obligation or commitment falls due and the amount thereof is definitely known, this account shall be debited and the proper payable account credited. This account should not be confused with other reserve accounts created for specific purposes.

Account No. 500-Unterminated Voyage Revenue

This account shall be credited with the gross freight, passenger, mail, excess baggage, salvage, and other voyage revenue as soon as the manifests are ready for journalization. The account will be charged with the total of the revenue of each terminated voyage, when Account No. 600—Operating Revenue—Terminated Voyages, is credited.

The subsidiary accounts are to be maintained alphabetically by vessels and consecutively by voyages, according to the classification of revenue as shown on the Chart of

Accounts.

Postings shall be subdivided as between revenue earned on outward, inward, and intermediate legs of voyages. Revenue earned on coastwise and/or intercoastal legs of voyages, as described in Section 605 (a) of Title VI of the Merchant Marine Act, 1936, shall be so considered for the purposes of the subsidiary detail postings.

Account No. 526—Mortgage Notes—U. S. Maritime Commission

This account shall include all mortgage notes payable to the United States Maritime Commission. Subsidiary accounts shall be maintained by vessel and subdivided as between (a) ship sales, (b) construction loans, 1928 Act, and (c) construction, 1936 Act.

Account No. 530-Mortgage Bonds

This account shall include the face amount of mortgage bonds, and shall be so maintained as to show full particulars in respect to each issue outstanding. Bonds reacquired shall be charged to this account at par value.

Account No. 534-Other Secured Long-Term Debt

This account shall include all long-term obligations secured by capital assets for which no other account is specifically provided, but excluding amounts due holding, subsidiary, affiliated, and associated companies.

Account No. 535-Debentures

This account shall include debentures secured by a direct or indirect pledge of the company's property, and shall be so kept as to show the full particulars in respect to each issue outstanding, subdivided as between (a) secured, and (b) unsecured. Reacquired debentures shall be charged to this account at par value.

Account No. 539-Other Unsecured Long-Term Debt

This account shall include all unsecured long-term debt for which no other account has been specifically provided, but excluding amounts due holding, subsidiary, affiliated, and associated companies.

Account No. 541—Non-Current Payables to Holding, Subsidiary, Affiliated, and Associated Companies

This account shall include all loans, advances, and other payables to holding, subsidiary, affiliated, and associated companies for other than services rendered, supplies furnished, and other transactions customarily subject to current settlement, which latter shall be recorded in Account No. 015.

Subsidiary accounts shall be maintained by companies and shall show all essential detail.

Account No. 549—Other Non-Current Notes and Accounts
Payable

This account shall include all short-term notes and accounts payable to other than holding, subsidiary, affiliated, and associated companies, which by arrangement become due later than one year from date established, including such obligations to officers, directors, individual stockholders, and employees.

Account No. 550—Recapture Profits—U. S. Maritime Commission

If excess profits accrue to the Commission under the "recapture" clauses in Sections Nos. 606 and 607 of the Merchant Marine Act, 1936, this account shall, at the end of the first accounting year in which such profits accrue, be credited with the amount thereof. At the close of each succeeding year within the contract period, this account shall be adjusted so as to reflect the net amount of such excess profits accrued to the Commission as at that date.

The account shall be charged with amounts transferred to Account No. 430—U. S. Maritime Commission—Accounts Payable.

Account No. 554-Miscellaneous Other Liabilities

This account shall include all liabilities which cannot be allocated properly to any other account classification.

Account No. 564-Miscellaneous Deferred Credits

This account shall include all deferred credits for which no other account is specifically provided, as for example, unexpended proceeds from insurance losses.

Account No. 566-Reserve for Repairs

When reserves are provided for equalization of repair expenses incurred at domestic ports, this account shall be credited and Account No. 200-Unterminated Voyage Expense, charged. Actual repair expenses incurred at the domestic ports will be charged to this account. Repair expenses incurred at foreign ports will be charged direct to Account No. 200. Any balance in this account applicable to terminated voyages at the end of the accounting year shall be distributed equally to such voyages in Account No. 700-Operating Expense-Terminated Voyages, after all repair expenses actually incurred and all commitments against voyages terminated during the period have been recorded.

Subsidiary accounts shall be arranged alphabetically by vessel and consecutively by voyages.

Account No. 570-Reserves for Insurance

Agreed amounts for Marine and P. & I. Insurance deductibles (if provided in the policies) should be charged to each voyage in Account No. 200-Unterminated Voyage Expense, and the corresponding credits posted to this account. When the amount within the deductibles average chargeable against each voyage is determined, it should be transferred from Account No. 361-Claims Pending, as a charge to this account.

This account may also be used for equalization of other insurance risks carried by the Operator, as for example, selfcarried workmen's compensation, and public liability insurance. At the end of each accounting year, any balance in this account applicable to voyages terminated during the preceding accounting year should be transferred to Account No. 090-Adjustments Applicable to Prior Periods.

Subsidiary accounts shall be maintained by the various classes of insurance for which provisions are made and shall be arranged alphabetically by vessel and consecutively by

Account No. 579-Miscellaneous Operating Reserves

This account shall include all provisions for the equalization of operating expenses for which no other reserve account is specifically provided.

Subsidiary accounts shall be maintained by the various classes of reserve arranged alphabetically by vessels and consecutively by voyages, or by other accounting units.

Account No. 581-Capital Stock

This account shall include the par, stated or assigned value of all Capital Stock actually issued and outstanding, including also the money value of the consideration received for true no par stock, and appropriations of surplus transferred to the no par stock account.

Reacquired Capital Stock, whether held for resale or investment, shall be carried as a charge to this account at a value equivalent to the book liability of the reacquired stock.

The stock ledger or other appropriate subsidiary record should show, for each class and series of stock, the number of shares issued to each stockholder; and the number of shares reacquired, together with the purpose thereof, unless the laws of the state in which the Operator is incorporated prescribe the employment of some other method of keeping the stock ledger.

Account No. 585-Capital Stock Subscribed

This account shall include the value of stock subscribed, but not issued, the corresponding charge being recorded in Accounts Nos. 140, or 368.

Account No. 590-Capital Surplus

This account shall include capital donated or paid in as surplus, and discounts or premiums arising in connection with the issuance or retirement of capital stock. The account should be so maintained as to show: (a) available for dividends, and (b) unavailable for dividends.

Account No. 595-Appreciation Surplus

This account shall be credited with appreciation of capital assets which have been appraised at a higher value than cost, less depreciation at time of appraisal. The account shall be debited with annual amortization of the amount of appreciation charged to the property accounts.

Entries made to this account must be complete in detail.

Account No. 598-Earned Surplus-Appropriated

Surplus appropriated for replacement of capital assets, debt retirement, contingencies, and other funded reserves shall be credited to this account with a corresponding charge to Account No. 599-Earned Surplus-Unappropriated.

Subsidiary accounts shall be maintained by classes of appropriations.

Account No. 599-Earned Surplus-Unappropriated

All profits or losses shown in Account No. 095-Profit and Loss Account at the end of the accounting year, adjustments shown in Account No. 090—Adjustments Applicable to Prior Periods, and extraneous or non-recurring profits or losses arising from acquisition or disposal of capital assets, or otherwise, shall be recorded in this account.

Any part of earned surplus appropriated for any purpose shall be charged to this account, including excess profits accruing to the U. S. Maritime Commission under the "recapture" clauses in Sections Nos. 606 and 607 of the Merchant Marine Act 1936 which shall be credited to Account No. 550 Recapture Profits-U. S. Maritime Commission.

SECTION II-GENERAL LEDGER: INCOME ACCOUNTS

600. Operating Revenue—Terminated Voyages:

Subsidiary Detail:

01. Freight—Foreign.05. Freight—Coastwise and Intercoastal.08. Passenger—Foreign.

Passenger—Coastwise and Intercoastal.
 U. S. Mail—Foreign.
 U. S. Mail—Coastwise and Intercoastal.

17. Foreign Mail. 19. Ad Valorem.

20. Charter Revenue. 24. Other Yoyage Revenue. 625. Operating-Differential Subsidy:

Wages of Officers and Crew.
 Subsistence of Officers and Crew.
 Subsistence of Passengers.

30. Maintenance.

32. Repairs Not Compensated by Insurance.

34. Shore Gang Repairs—Upkeep.
36. Hull Insurance Premiums.
37. Hull Insurance Deductible Repairs.
38. P. & I. Insurance.

Income from Terminal Operations.

650. Income from Cargo Handling Operations, 655. Income from Tug and Lighter Operations, 655. Income from Other Shipping Operations, 665. Miscellaneous Operating Income, 670. Agency Pees, Commissions and Brokerage Earned.

675. Interest Earned:

76. Cash on Deposit. 77. Notes and Accounts Receivable—Subsidiary and Affiliated Companies.

Notes and Accounts Receivable—Others. Marketable Securities.

80. Special Funds and Deposits.

81. Investments in Subsidiary and Affiliated Companies. 82. Other Investments. 84. Miscellaneous.

86. Marketable Securities.

87. Special Funds and Deposits.

88. Investments in Subsidiary and Affiliated Companies.

89. Miscellaneous. 690. Miscellaneous Other Income. 695. Income from Non-Shipping Operations.

General Ledger: Expense Accounts

700. Operating Expense—Terminated Voyages: Subsidiary Detail: 01. Wages.

10. Subsistence—Purchased Domestic. 14. Subsistence—Purchased Foreign.

15. Stores, Supplies, and Equipment—Purchased Domes-

24. Stores, Supplies, and Equipment—Purchased Foreign. 25. Other Maintenance Expense.

35. Puel

40. Repairs Performed—Domestic. 49. Repairs Performed-Foreign

55. Insurance—Hull and Machinery.

700. Operating Expense--Terminated Voyages-Continued.

Subsidiary Detail—Continued.
57. Insurance—P. & I.
59. Insurance—Other.

60. Charter Hire. 64. Other Vessel Expense.

65. Agency Fees and Commissions, 70. Wharfage and Dockage, 79. Other Port Expenses.

80. Stevedoring, 89. Other Cargo Expenses. Freight Brokerage 93. Passenger Brokerage, 95. Canal Tolls, 99. Other Voyage Expense, 800. Inactive Vessel Expense;

01. Wages. Subsistence

Stores, Supplies, and Equipment.

Repairs.
Insurance—Hull and Machinery.

25. Insurance—P. & I. 29. Wharfage and Dockage.

39. Port Expenses. 49. Miscellaneous,

49. Miscellaneous.
850. Expense of Terminal Operations.
860. Expense of Cargo Handling Operations.
870. Expense of Tug and Lighter Operations.
880. Expense of Other Shipping Operations.
890. Miscellaneous Operating Expense.
900. Administrative and General Expense:
01. Salaries of Officers.
02. Wages of Employees.
05. Leval and Accounting Pees and Expense.

05. Legal and Accounting Pees and Expenses, 10. Rent, Heat, Light, and Power, 15. Communication Expenses,

Office Supplies, Stationery, and Printing. Membership Dues and Subscriptions.

Entertaining and Solicitation.

Traveling Expenses.
Insurance and Bond Premiums.

34. Maintenance of Office Equipment.

44. Miscellaneous. 945. Management and Operating Commissions.

Taxes, Other than Federal Income Tax.

Interest Expense: 61. Bank Loans.

62. Insurance Notes. 63. Notes and Accounts Payable—Subsidiary and Affiliated Companies.

64. Notes and Accounts Payable—Others. 65. Mortgage Notes—U. S. Maritime Commission. 66. Mortgage Bonds.

67. Debentures.

Other Long-Term Debt.

69. Miscellaneous. 970. Amortization:

971. Amortization-Debt Discount and Expense.

972. Amortization-Long-Term Leases and Permanent Improvements.

973. Amortization—Organization and Pre-Operating Expense. 974. Miscellaneous Amortization Expense. 975. Uncollectible Notes and Accounts Receivable.

979. Miscellaneous Deductions from Income.

Depreciation:

Depreciation—Floating Equipment—Vessels,

981. Depreciation—Floating Equipment—Vessels,
984. Depreciation—Other Ploating Equipment.
987. Depreciation—Terminal Property and Equipment.
990. Depreciation—Other Shipping Property and Equipment.
992. Depreciation—Non-Shipping Property and Equipment.
994. Depreciation—Other Property and Equipment.
995. Expense of Non-Shipping Operations.
999. Provision for Federal Income Tax.

DESCRIPTION OF INCOME AND EXPENSE ACCOUNTS

Except where otherwise indicated, the balances in these accounts at the end of the accounting year shall be transferred to Account No. 095-Profit and Loss Account.

Account No. 600-Operating Revenue-Terminated Voyages

This account shall include all revenue on terminated voyages transferred from Account No. 500-Unterminated Voyage Revenue. Revenue items recorded on terminated voyages, after the transfer has been made, shall be posted in detail direct to this account. Revenue items arising in connection with voyages terminated in prior years shall be posted to Account No. 090—Adjustments Applicable to Prior Periods.

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Subsidiary accounts shall be maintained alphabetically by vessels and consecutively by voyages, according to the classification of revenues, as shown in the Chart of Accounts.

Postings shall be subdivided as between revenues earned on outward, inward, and intermediate legs of voyages. Revenue earned on coastwise and/or intercoastal legs of voyages, as described in Section 605 (a) of Title VI of the Merchant Marine Act 1936, shall be so considered for the purposes of the subsidiary detail postings.

The same subsidiary ledger forms may be used for both Account No. 500 and Account No. 600, and the sheets may be physically transferred or the totals, by classifications, transferred to new sheets, as the Operator elects.

Account No. 625-Operating-Differential Subsidy

This account shall be credited with sums accruing to the Operator under the subsidy provisions of the Operating-Differential Subsidy Agreement.

Subsidiary accounts, to which postings shall be made by vessel and voyage, shall be maintained according to classifications shown in Chart of Accounts.

Account No. 645-Income From Terminal Operations

This account shall be credited with the gross income derived from rental or lease of terminal facilities to others, including dockage or side-wharfage, top-wharfage, storage, use of doorways, lights, etc. The account shall also be credited with agreed amounts where such facilities are used by vessels owned by the Operator, and Account No. 200-Unterminated Voyage Expense shall be correspondingly charged.

Subsidiary accounts shall be arranged to show separately for each terminal the different kinds of revenues earned from outside sources, from vessels operated under contract with the Commission, and from vessels owned by the Operator but not operated under contract with the Commission.

Account No. 650-Income From Cargo Handling Operations

This account shall be credited with gross income derived from the performance of stevedoring, and other cargo handling services such as-checking, tallying, receiving, delivering, coopering, use of gear and equipment, etc. The account shall also be credited with agreed amounts for such services performed for vessels owned by the Operator, and Account No. 200-Unterminated Voyage Expense shall be correspondingly charged.

Subsidiary accounts shall be so arranged as to show separately for each port the different kinds of services earning revenues from vessels operated under contract with the Commission, and from vessels owned by the Operator, but not operated under contract with the Commission.

Account No. 655-Income From Tug and Lighter Operations

This account shall be credited with gross income derived from services performed by tugs, lighters, barges, scows, launches, floating cranes, and similar floating equipment, including rental or charter thereof. The account shall also be credited with agreed amounts for such services performed for vessels owned by the Operator, and Account No. 200-Unterminated Voyage Expense shall be correspondingly charged.

Subsidiary accounts shall be arranged to show separately for each port the different kinds of services earning revenues from vessels operated under contract with the Commission, and from vessels owned by the Operator, but not operated under contract with the Commission.

Account No. 660-Income From Other Shipping Operations

This account shall be credited with gross income derived from the performance of repairs, and any other services or operations incidental to the shipping business for which no other account is specifically provided. The account shall also be credited with agreed amounts for such services performed for vessels owned by the Operator, and Account No. 200-Unterminated Voyage Expense shall be correspondingly charged.

Subsidiary accounts shall be so arranged as to show separately for each port the different kinds of services earning revenues from vessels operated under contract with the Commission, and from vessels owned by the Operator, but not operated under contract with the Commission.

Account No. 665-Miscellaneous Operating Income

This account shall include all gross operating income not directly allocable to vessel operating revenue, or income from other operations incidental to the shipping business and for which no other account is specifically provided.

Account No. 670—Agency Fees, Commissions, and Brokerage Earned

This account shall include gross agency fees, commissions, and brokerage earned, less amounts paid to sub-agents therefrom.

Subsidiary accounts shall be maintained by offices, and postings shall show sources of earnings and classification thereof, such as agency fees, management and operating commissions, freight brokerage, passenger brokerage, and names of sub-agents in instances where such payments are charged to this account.

Account No. 675-Interest Earned

This account shall be credited with all interest earned by the Operator.

Subsidiary accounts shall be maintained according to classifications as shown in the Chart of Accounts,

Account No. 685-Dividends

This account shall be credited with all dividends received or accrued to the company.

Subsidiary accounts shall be maintained according to classifications shown in the Chart of Accounts.

Account No. 690-Miscellaneous Other Income

This account shall include all gross non-operating income for which no specific account is provided as for example cash discounts.

Account No. 695-Income From Non-Shipping Operations

This account shall include the gross income derived from ventures other than shipping and shipping auxiliary opera-

Separate accounts shall be maintained for each enterprise and location.

Account No. 700-Operating Expense-Terminated Voyages

This account shall be charged with all expenses of terminated voyages transferred from Account No. 200—Unterminated Voyage Expense. Expense items recorded on terminated voyages after the transfer has been made shall be posted in detail direct to this account. Expense items arising in connection with voyages terminated in prior years shall be posted to Account No. 090—Adjustments Applicable to Prior Periods.

Subsidiary accounts shall be maintained alphabetically by vessels and consecutively by voyages, according to the classification of expense as shown in the Chart of Accounts.

The same subsidiary ledger forms may be used for both Account No. 200 and Account No. 700, and the sheets may be physically transferred or the totals, by classifications, transferred to new sheets, as the Operator elects.

Account No. 800-Inactive Vessels Expense

This account shall include all expenses incurred during inactive periods of vessels which are owned and controlled by the Operator.

Subsidiary accounts shall be maintained alphabetically by vessels, further divided as to lay-up periods, and according to classifications of expenses shown in the Chart of Accounts.

Account No. 850-Expense of Terminal Operations

This account shall be charged with the gross expenses incurred in the maintenance and operation of terminal fa-

Subsidiary accounts shall be so arranged as to show sepa- cilities by the Operator, such as—salaries, wages, rent, heat, tely for each port the different kinds of services earning light, power, repairs, dredging, and insurance.

Sudsidiary accounts shall be arranged to show separately the principal classes of expense incurred in the operation of each terminal.

Account No. 860-Expense of Cargo Handling Operations

This account shall be charged with gross expense incurred in the performance of stevedoring, and other cargo handling services, such as—checking, tallying, delivering, coopering, watching, etc.

Subsidiary accounts shall be arranged to show separately the principal classes of expense incurred in the performance of stevedoring and other cargo handling operations at each port.

Account No. 870-Expense of Tug and Lighter Operations

This account shall be charged with gross expense incurred in the maintenance and operation of tugs, lighters, barges, scows, launches, floating cranes, and similar floating equipment.

Subsidiary accounts shall be arranged to show separately the principal classes of expense incurred in the maintenance and operation of such floating equipment at each port.

Account No. 880-Expense of Other Shipping Operations

This account shall be charged with gross expense incurred in the performance of repairs, and any other services or operations incidental to the shipping business, for which no other account is specifically provided.

Subsidiary accounts shall be arranged to show separately the principal classes of expenses incurred in the performance of repairs and other auxiliary operations at each port.

Account No. 890-Miscellaneous Operating Expense

This account shall include all gross operating expense not directly allocable to vessel operating expense, or expense of other operations incidental to the shipping business, and for which no other account is specifically provided.

Account No. 900-Administrative and General Expense

This account shall be charged with all administrative and general expenses incurred in the operation of the business for which no other specific account is provided, including such expenses of branch houses,

Subsidiary accounts shall be maintained separately by offices, and according to classifications as shown in the Chart of Accounts.

Account No. 945-Management and Operating Commissions

This account should include only commissions accruing to the credit of any other person or concern acting as managing or operating agent of the Operator, (with the express written consent of the Commission) in instances where the Operator does not maintain an operating organization. This should not be confused with the customary agency fees, commissions, and brokerage paid general and sub-agents at outports which should be charged to Account No. 200—Unterminated Voyage Expense.

Account No. 950-Advertising

This account shall be charged with the cost of all freight, passenger and other advertising.

Account No. 955-Taxes, Other Than Federal Income Tax

This account shall be charged with all taxes other than Federal Income Taxes and sales taxes.

Subsidiary accounts shall be maintained as between (a) federal old age pension tax, (b) unemployment insurance tax, and other taxes.

Account No. 960-Interest Expense

This account shall be charged with all interest expense incurred by the Operator.

Subsidiary accounts shall be maintained according to classifications as shown in the Chart of Accounts,

Account No. 971-Amortization-Debt Discount and Expense

Amortization of debt discount and expense shall be charged to this account as transferred from Account No. 384

Account No. 972-Amortization-Long-Term Leases and Permanent Improvements

Amortization of the cost of acquiring long-term leases, and the cost of alterations thereto, and fixtures installed in leased property shall be charged to this account, as transferred from Account No. 385.

Account No. 973-Amortization-Organization and Pre-Operating Expense

Amortization of expenses incurred in the formation or development of the business shall be charged to this account as transferred from Account No. 386.

Account No. 974-Miscellaneous Amortization Expense

Amortization of any deferred charges for which no other account is specifically provided shall be included in this account.

Account No. 975-Uncollectible Notes and Accounts Receivable

This account shall be charged with provisions for reserves against all notes and accounts receivable considered doubtful of collection.

Separate subsidiary accounts shall be maintained for doubtful accounts of holding, subsidiary, affiliated, and associated companies as distinguished from those of nonaffiliated companies.

Account No. 979-Miscellaneous Deductions From Income

This account shall include all gross non-operating expenses for which no specific account is provided.

Account No. 981-Depreciation-Floating Equipment-Vessels

The annual or other periodical accrual of depreciation of steamships and motorships used in line operations shall be charged to this account with a corresponding credit to Account No. 332

Account No. 984-Depreciation-Other Floating Equipment

The annual or other periodical accrual of depreciation of tugs, lighters, barges, scows, launches, floating cranes, and similar floating equipment shall be charged to this account, with a corresponding credit to Account No. 338.

Account No. 987-Depreciation-Terminal Property and Equipment

The annual or other periodical accrual of depreciation of terminal buildings, shore cranes, trucks, furniture and fixtures, and other terminal gear and equipment shall be charged to this account, with a corresponding credit to Account No. 344

Account No. 990-Depreciation-Other Shipping Property and Equipment

The annual or other periodical accrual of depreciation of property and equipment incident to shipping and its auxiliary operations, for which no other account has been specifically provided, including stevedoring and other cargo handling gear and equipment, and repair yards and equipment, shall be charged to this account with a corresponding credit to Account No. 350.

Account No. 992-Depreciation-Non-Shipping Property and Equipment

The annual or other periodical accrual of depreciation of property and equipment used in ventures other than shipping and shipping auxiliary operations, shall be charged to this account with a corresponding credit to Account No. 354. Account No. 994-Depreciation-Other Property and Equipment

The annual or other periodical accrual of depreciation of property and equipment used in the general conduct of the business of the company and which cannot be accurately allocated as between shipping and non-shipping enterprises. shall be charged to this account with a corresponding credit to Account No. 358.

Account No. 995-Expense of Non-Shipping Operations

This account shall be charged with the gross expense incurred in ventures other than shipping and shipping auxiliary

Separate accounts shall be maintained for each enterprise and location.

Account No. 999-Provision for Federal Income Tax

This account shall be charged with accrued provision for federal income taxes applicable to the accounting year.

SECTION III-GENERAL LEDGER: CLEARANCE ACCOUNTS

This group of accounts is designed to accommodate transactions which cannot be allocated directly to balance sheet or income and expense accounts until such transactions have been completely accounted for. In the preparation of periodical financial and operating statements, it is essential that these clearance accounts be analyzed and the balances reflected therein be distributed to appropriate account classifications on such statements.

The clearance accounts herein provided are those most commonly used in the industry because in different provided are those most commonly used in the industry.

used in the industry, however, additional clearance accounts may be maintained to accommodate the requirements of individual op-erators, provided the approval of the Commission is first obtained.

Balances in this group of accounts applicable to terminated voyages, or other accounting units of a closed fiscal year, must not be carried forward to the succeeding fiscal year.

001. Masters and Pursers.

001. Allotments on Wages of Crews.
010. Agents and Branch Houses.
015. Holding, Subsidiary, Affiliated, and Associated Companies—
Accounts Current.

025. Collections and Deposits for Passenger Transportation.
030. Collections on Unrecorded Preight Manifests.
035. Advance and Prepaid Beyond Charges, and Miscellaneous Manifested Items, 040. Bar Account.

045. Slop Chest Account. 050. Foreign Exchange Account. 055. Pool Participation.

060. Stores, Supplies, and Equipment Aboard Vessels. 090. Adjustments Applicable to Prior Periods.

095. Profit and Loss Account.

DESCRIPTION OF CLEARANCE ACCOUNTS Account No. 001-Masters and Pursers

This account shall be charged with amounts advanced to or collected by masters and pursers. The account shall be credited with the net amount of vessels' payrolls, with cash advances to members of the crew, with allowable expenses incurred, with endorsed travelers checks, and unexpended cash balances returned.

Subsidiary accounts shall be arranged alphabetically by masters and pursers, and a separate account maintained for each voyage or other accounting unit.

Account No. 005-Allotments on Wages of Crews

This account shall be charged with payments made to allottees of crews and shall be credited with deductions made therefor on vessels payrolls.

Account No. 010-Agents and Branch Houses

This account shall serve as a clearance account for all current transactions with foreign and domestic agents, and branch houses of the Operator. The account shall be charged with cash advances to agents and branch houses, and with freight and other voyage revenue collectible by the agent or branch house in instances where arrangements are made with them to disburse vessels therefrom. Freight and other voyage revenues collectible by agents who are required to remit in full shall be recorded in Account No. 151-Traffic Accounts Receivable. This account shall be credited with remittances by the agents or branch houses, and with approved disbursements made for the account of the Operator. Subsidiary accounts shall be maintained alphabetically by

names of agents or branch houses.

Account No. 015—Holding, Subsidiary, Affiliated, and Associated Companies—Accounts Current

This account shall be charged with all current receivables for services rendered or supplies furnished, and shall be credited with all current payables for services or supplies received which are customarily subject to current settlement. Under no circumstances shall loans, advances, or other transactions, the settlement of which is deferred beyond one year, be recorded in this account, Accounts Nos. 320 and 541 having been provided for such transactions.

Subsidiary accounts shall be arranged alphabetically by companies, and a description of each transaction shall be

reflected in the accounts.

Account No. 025—Collections and Deposits for Passenger Transportation

Gross passenger ticket sales and deposits, including those for future reservations, hotel accommodations, shore excursions, passenger taxes, etc. shall be credited to this account.

As transportation is furnished to passengers by vessels of the Operator this account shall be charged and Account No. 500—Unterminated Voyage Revenue credited. Deposits or collections for other purposes, including Commissions earned or payable incident thereto, shall be cleared from this account as soon as practicable to appropriate accounts designated in the Chart.

Subsidiary accounts shall be maintained in sections corresponding to the classifications shown on the daily ticket sales report, examples of which are—prepaid orders, one-way tickets, round-trip tickets, exchange orders, railroad fares, hotel reservations, sightseeing tours, head tax, U. S. Government stamp tax, foreign government passenger taxes, commissions due agents and brokers, and commissions earned.

Account No. 030—Collections on Unrecorded Freight Manifests

This account shall be credited with all collections of freight revenue from shippers or consignees prior to the recording of the revenue manifests. When the manifest is recorded the balance in this account applicable thereto shall be cleared with a corresponding credit to Account No. 500—Unterminated Voyage Revenue.

Subsidiary accounts shall be arranged alphabetically by vessels and consecutively by voyages or other accounting

units.

Account No. 035-Advance and Prepaid Beyond Charges, and Miscellaneous Manifested Items

When vessels manifests are journalized this account shall be credited with advance charges, prepaid beyond charges, and miscellaneous manifested items, such as—consular fees, cargo insurance, handling, transshipment, and transfer charges. The account shall be charged with expenses incurred in the performance of the services for which these collections were made. As transactions applicable to terminated voyages are completely accounted for, net debit balances in this account shall be transferred to Account No. 700—Other Voyage Expense, and net credit balances to Account No. 600—Other Voyage Revenue.

Subsidiary accounts should be subdivided as between advance charges, prepaid beyond charges, and miscellaneous manifested items. Each group of accounts should be arranged alphabetically by vessels and consecutively by

voyages.

Account No. 040-Bar Accounts

This account shall be charged with inventories of bar supplies aboard vessels at the beginning of each voyage for sale to passengers, and with all purchases of such supplies during the voyage. The account shall be credited with the inventory of bar supplies on hand at the end of each voyage, and with gross sales during the voyage. As transactions applicable to terminated voyages are completely accounted for, net debit balances in this account shall be transferred to Account No. 700—Other Voyage Expense, and net credit balances to Account No. 600—Other Voyage Revenue. The balance remaining in this account after profits and losses, on sales applicable to voyages terminated during the accounting period, have been cleared to the vessel operating accounts, shall be reported on the balance sheet opposite the classification "Shipping Inventories."

The subsidiary accounts shall be arranged alphabetically

by vessels and consecutively by voyages.

Account No. 045-Slop Chest Account

This account shall be charged with inventories of slop chest supplies aboard vessels at the beginning of each voyage for sale to members of the crew, and with all purchases of such supplies during the voyage. The account shall be credited with the inventory of slop chest supplies on hand at the end of each voyage, and with all gross sales during the voyage. As transactions applicable to terminated voyages are completely accounted for, net debit balances in this account shall be transferred to Account No. 700-Other Vessel Expense, and net credit balances to Account No. 600-Other Voyage Revenue. The balance remaining in this account after profits and losses, on sales applicable to voyages terminated during the accounting period, have been cleared to the vessel operating accounts, shall be reported on the balance sheet opposite the classification "Shipping Inventories."

The subsidiary accounts shall be arranged alphabetically by vessels and consecutively by voyages.

Account No. 050-Foreign Exchange Account

All gains or losses in foreign exchange shall be recorded in this account. At the close of each accounting period the balance in the account shall be transferred to Account No. 690—Miscellaneous Other Income, or Account No. 979—Miscellaneous Deductions from Income, as the case may be.

Account No. 055-Pool Participation

This account shall be charged with contributions to pools for the purpose of equalizing revenue in accordance with pooling agreements and shall be credited with gross collections received from pools for the same purpose.

Charges assessed against the operator for expenses incurred in administering the pool shall be recorded in Account No. 900, Administrative and General Expense—Membership Dues

and Subscriptions.

Account No. 060—Stores, Supplies, and Equipment Aboard Vessels

Where inventories of vessels stores, supplies, and/or equipment are not taken and priced at the end of each voyage, the value of such inventories shall be charged to this account at the beginning of each contract period and at the beginning of each subsequent accounting period. The account should also be credited with the value of inventories of stores, supplies, and/or equipment at the end of each accounting period, after which any balance therein shall be charged or credited, as the case may be, to the last voyage of each vessel involved terminated during the accounting period.

The account will not be used in instances where inventories of stores, supplies, and/or equipment are taken and

priced at the end of each voyage.

The balance in the account at the end of each accounting period, applicable to the subsequent accounting period, will be reflected in balance sheet Account No. 200—Unterminated Voyage Expense.

Account No. 090-Adjustments Applicable to Prior Periods

Adjustments arising during the current year which are applicable to profit and loss of prior accounting years chall be charged or credited to this account as the case may be. At the end of the accounting year the balance in this ac-

count shall be transferred to Account No. 599—Earned Surplus—Unappropriated.

Subsidiary accounts shall be arranged by the prior accounting periods to which the adjustments apply, showing vessels and voyage numbers (where applicable thereto) and classes of income and expense involved.

Account No. 095-Profit and Loss Account

At the end of the accounting year this account shall be credited or charged, as the case may be, with the balances in all nominal revenue and expense accounts, except where it has been otherwise specifically indicated. After all entries have been made the account should reflect the net profit or loss for the accounting year. The net balance in this account after adjustments have been made for the accounting year shall be transferred to Account No. 599—Earned Surplus—Unappropriated.

Section IV-Financial and Operating Exhibits

All financial and operating statements and supporting schedules shall be typed or printed on good quality unglazed white paper, 8½ by 14 inches in size, or on larger paper folded to that size, i. e., 14 inches from top to bottom and 8½ inches wide. Typed or printed matter shall leave a margin of at least one (1) inch on the left and reports shall be securely bound on the left.

Balance Sheet as at ______[To be submitted quarterly]

ASSETS

| | Account No. | Gross | Reserves | Net |
|---|--|-------|-----------|---------------|
| Current Working Assets: | 101-119 | \$ | 8 | \$ |
| Marketable Securities (Market Value | 121-129 | | | |
| Notes Receivable. | 131-149 and 369 | | | |
| Accounts Receivable | 151-169 and | | | Million March |
| Trafic. Claims. Holding, Subsidiary, Affillated. | 151 155 | | | |
| U. S. Maritime Commission | 013 160 | | | |
| Miscellaneous and Accrued | 165-169 | | | |
| Inventories | 171-189, 040 and 045 | | | |
| Shipping Inventories | 171-175, 040 and 045 180-185 | | | |
| Miscellaneous | 189 | | | |
| Total | | | | |
| Total Current Working Assets | | | | |
| Voyages in Progress (When a net debit balance): Unterminated Voyage Expense | 200 and 660 | - | | 5.0 |
| Less: Unterminated Voyage Revenue. | 500 | | | |
| Special Funds and Deposits. Capital Reserve Fund Special Reserve Fund | 301 | | | |
| Insurance Funds Other Special Funds and Deposits | 303 306-314 | | | |
| Total | THE PARTY OF THE | | ******** | ******* |
| Securities of Holding, Subsidiary, Affiliated, and Associated Compa- | 316-329 | × | | |
| Non-Current Receivables from Hold- ing, Subsidiary, Affiliated, and | 316 | | ********* | |
| Associated Companies Other Investments | 320 325-328 | | | |
| Total | | | | |

ASSETS-Continued

| | Account No. | Gross | Reserves | Net |
|---|---------------------------|---------|----------|-----|
| Property and equipment Floating Equipment—Vessels Other Shipping Property and Equip- | 331-359 331-332 | | | |
| ment | 337-350 | | | |
| Non-Shipping Property and Equipment. Miscellaneous Vessels Under Construction | 353-354 357-358 359 | | | |
| Total | | | | |
| Other Assets | 361-374 361 | | | |
| Notes and Accounts Receivable— Officers and Employees | 364 | | | |
| counts Receivable. Miscellaneous | 368 374 | | | |
| Total | | ****** | | |
| Deferred Charges and Prepaid Expenses | 376-389 | ******* | | |
| Goodwill and Other Intangible Assets Total | 391-399 | | | |

LIABILITIES AND CAPITAL

| | - | | | |
|--|---|--|--|---|
| Current Working Liabilities: | | | | |
| Notes Payable | 401-419 | \$ | 3 | 8 |
| Accounts Payable | 421-459 | ****** | | French |
| Trade | 421 | | ******** | |
| Traffic. | 422 | | | |
| Officer and Prophers | | | | |
| Officers and Employees. | 428 | | | |
| Holding, Subsidiary, Affiliated, | 7776 | 0.305775 | CONTRACTOR OF | 10000 |
| U. S. Maritime Commission | 015 | | | |
| U. S. Maritime Commission | 430 | United States | | SERVICIONE |
| Misrellaneous and Accrued | 438-459 | SECTION SECTION | THE RESERVE OF THE PERSON NAMED IN | |
| Constitution little section (Balerines | 200 CRUE | 20101000 | 220000000000000000000000000000000000000 | ****** |
| Other Current Working Liabilities | 449 470 | | | |
| Designer for Floresteed of Table Port | 461-479 | ****** | ******** | |
| Reserves for Unrecorded Linbilities | 481-499 | ******* | ********** | |
| | | - | _ | - |
| Long-Term Debt-Due Within One | 23,000,000 | | | |
| Year | 326-539 | Access to the | | Marine St. |
| Morrosco Notes II S Mari- | 272 | | | - |
| time Commission | 506 | | | |
| Masteres Bands | | | ******** | |
| Mortgage Bonds | 530 | ****** | ******* | |
| Other Secured Long-Term Debt. | 534 and 535 | | ********* | |
| | 100000000000000000000000000000000000000 | - | - | SOURCE OF THE PERSON |
| Unsecured Long-Term Debt | 535 and 539 | COURSING | AND DESCRIPTIONS | |
| | 1000 NOW 1000 | | | |
| Total Current Working Lin- | | - | | |
| Political Collision Attended Title | | | | |
| bilities | *********** | ****** | ********* | Section. |
| 212 20202 2 22 30 | | | | |
| Advance ticket sales and deposits | 025 | | | |
| Voyages in Progress (when a net credit | | | | |
| balance): | 1000 | | | |
| Unterminated Voyage Revenue | 500 | ALCOHOL: | | |
| Cincellingated Coyage recognite | | | | ******* |
| Less: Unterminated Voyage Expense. | 200: | | | |
| | | - | | 000000000000000000000000000000000000000 |
| Long-Term Debt Due After One Year: | 526-539 | FI TUNNO | | |
| Mortgage Notes-U. S. Maritime | | Contract of | No. of Concession, Name of Street, or other party of the Concession, Name of Street, or other pa | ******* |
| Commission | 526 | | | |
| Mortgage Bonds | 580 | ****** | | |
| Other Secured Long-Term Debt | | | ********* | ****** |
| Other Secured Pous-Letin Depr. | 534 and 535 | | ******** | |
| and the contract of the contra | THE RESERVE | _ | | |
| Unsecured Long-Term Debt | 535 and 539 | | ********* | |
| | | alescopological | ACCORDING TO SECURITY OF THE PERSON NAMED IN | |
| Other Liabilities: | | | | |
| Non-Current Payables to Holding, | | | | |
| | | | | |
| Subsidiary, Affiliated, and Asso- | 2007 | | | |
| Ciated Companies. Other Non-Current Notes and Ac- | 541 | | | |
| Other Non-Current Notes and Ac- | | 12000000 | ERC SOCIEDO | |
| counts Payable | 549 | - | Vancour Co. | |
| counts Payable. Recapture Profits—U. S. Maritime | 377 | 1000000 | *************************************** | |
| Commission | 550 | | | |
| M forella manua | 554 | | ******** | |
| Miscellaneous | 004 | | | |
| Washington and college | | | | |
| Deferred Credits | 556-564 | 201111 | 200000000 | Business. |
| Sundry Operating Reserves Minority Interests in Capital Stock and | 506-579 | THE RESERVE OF THE PERSON NAMED IN | PRODUCTIONS | Brill House |
| Minority Interests in Capital Stock and | 2000,000 | | | |
| Surplus 1 | 581-599 | | 2000000 | |
| Net Worth: | 007-030 | | | ******** |
| Capital Creaks | | | | |
| Capital Stock: | | | | |
| Issued and Outstanding | 581 | St. 100001 | | 1-12/2009 |
| Subscribed | 585 | BACK THE | | |
| 5 2 | | - | | |
| Surplus: | | | | |
| Capital Surplus | 590 | 10000000 | CHARLES THE | |
| A population Programmes | | | ********* | ****** |
| Appreciation Surplus. | 595 | ****** | ******** | |
| Eurned Surplus (or Deficit): | | No. of Concession, Name of Street, or other party of the Concession, Name of Street, or other pa | The second second | |
| Appropriated | 508 | | Anna Control | |
| Unappropriated | 590 | MAIN DECEMBER | STREET, STREET | No. of Concession, Name of Street, or other Designation, or other |
| | 1000 | | | ******* |
| Total | | The same of | | |
| A VIIII | ********** | | AFTITION | |
| | THE RESERVE AND ADDRESS OF THE PARTY OF THE | a for facilities | The second | |
| | | | | |

¹ This classification to be used in consolidated statements only.

| | Account No. | Total | Subsi- dized services | Non- subsi- dised services |
|---|----------------------------|----------|-----------------------------|-------------------------------------|
| Terminated Voyage Results: | 600 | | | |
| Revenue Expense | 700 | | | |
| Pool Participation (Net) | 055 800 | | | |
| Gress Profit (or Loss) from Vessel Operations before Subsidy | | | | |
| Operating-Differential Subsidy Gross Profit for Loss from Vessel | 625 | ******** | | 100000 |
| Gross Profit (or Loss) from Vessel Operations after Subsidy. Terminal Operations: | | | | |
| Income Expense | 648 850 | | | |
| Other Shipping Operations: | 650, 655, 666, | | | |
| Expense | 860, 870, 880 and 890 | | | |
| Gress Profit (or Loss) from Shipping Operations before Overhead and Depreciation. | | | | |
| Overhead: Administrative and General Expense Less: Agency Fees, Commissions and Brokerage Earned. | 900 | | | |
| Brokerage Earned Management and Operating Commis- | 670 | | ******** | |
| Advocations Expense | 945 950 | | | |
| Taxes, other than Federal Income Tax. Gross Profit (or Loss) from Shipping | 955 | | | |
| Operations before Depreciation Depreciation—Shipping Property: Floating Equipment—Vessels | 981 | | | |
| Other Shipping Property and Equip- | 987 | | | |
| ment | 984, 990 and 994 | | | |
| Gross Profit (or Loss) from Shipping Operations | | | | |
| Other Income: Interest Eurned | 675 685 | | 4 | |
| Miscellaneous | (90 | | | - |
| Other Deductions from Income: Interest Expense. Amortization of Deferred Charges. | 900 971-974 | | | - |
| Miscellaneous | 975-979 | | | - |
| Net Profit (or Loss) from Shipping Operations Non-Shipping Operations 1 | | | | - |
| head and Depreciation | 695 and 995 | | | |
| Depreciation. Other Income/Deductions from Income | 992 and 994 695 and 995 | | | |
| Net Profit (or Loss) before Federal Income Tax | | | | |
| Provision for Federal Income Tax | 990 | | 1.4.4. | |
| Net Profit (or Loss) | | 10000000 | | 2000 |

Income Sheet for the Period _____ to _

| Vessel Operating Statement for [Schedule "B-1"—To be submi | | | | A PRODUCTION OF THE |
|---|---|---|--------------|--|
| account, and as a | | | | 3460 |
| Service and type of vessel 1 | | | | |
| Service and type of vessel 1 Number of voyage terminations | 7 | Number | of nautle | al miles |
| traveled | Phone | 24 350 | | - |
| Number of: Voyage days | - Days | at sea | | Days in |
| Post | | | | |
| | Outward | Interme- | Inward 1 | Total |
| | | diste 1 | ALL THE LAND | - Louis |
| | | | | |
| Number of Passengers carried: First class | Section 1 | Same of | | milion to |
| Cabin class | | | | |
| Second class | | | | |
| Third class | | | | |
| Other classes | | | | B 1000 |
| Total | | | | |
| | - | 200000000000000000000000000000000000000 | 200000000 | - |
| Number of freight payable tons of cargo carried | | | | |
| 60. Operating Revenue-Terminated | 100000 | 20000000000 | 20000000 | Section 1 |
| Voyages: | | | | |
| 01. Freight Fereign 05. Coastwise and Intercoastal 08. Passenger Foreign | | | | |
| 08. Passenger—Foreign 12. Coastwise and Intercoastal | | | | |
| 15. U. S. Mail-Foreign | -01000000000000000000000000000000000000 | | | |
| 16 Coastwice and Intercoastal | H1053000000000000 | CARL STATE | | |
| 17. Foreign Mail 19. Ad Valorem | | | | ******** |
| 19. Ad Valorem. 20. Charter Revenue 1. | | | Bullion | 10000000000000000000000000000000000000 |
| 24. Other Voyage Revenue | | | | |
| Total Vessel Operating Revenue | | | | |
| 1 | | | | |
| Operating expense—terminated voya Vessel Expense: | gos: | | | |
| Vessel Expense: 01. Wages | | | | |
| 01. Wages 10. Scheistence—Purchased Dom 14. Subsistence—Purchased Fore 15. Stores, Supplies, and Equipm | estic | | | |
| 14. Subsistence—Purchased Fore | gn. | and Domes | | |
| LIC | | | | |
| 24. Stores, Supplies, and Equipme | ent Purchas | ed Foreign | | |
| 35. Foel | | | | |
| 40. Repairs Performed Domestic. | | | | |
| 48. Repairs Performed Foreign | | | | |
| 25. Stores, suppnos, and expense. 25. Other Maintenance Expense. 36. Fuel. 49. Repairs Performed Domestic. 49. Repairs Performed Foreign. 55. Insurance—Hull and Machine 57. Insurance—P. & I. 59. Insurance—Other. | | | | |
| 59. Insurance—Other | | | | |
| 68. Charter Hire 2. 64. Other Vessel Expense | | | * ******** | |
| | and the same | Marian | | |
| Total Vessel Expense Port Expense: | | | | · |
| 65. Agency Fees and Commission 70. Wharfage and Dockage | 18 | | | |
| 70. Wharfage and Dockage | | | - | |
| the Orner Late Exhanses | | - | - | |
| Cargo Expense: | | | 7/2/2/2/2000 | |
| 80. Stevedoring | | | | |
| or other cargo representation | | - | - | - |
| Brokerage Expense: | | | | |
| 90. Freight 93. Passenger | | | | |
| | | _ | | |
| Other Voyage Expense: 95. Canal Tolls. | | | | |
| 99. Other Voyage Expense | | | | |
| | | - | - | |
| Total Voyage Expense | | annere de | | ****** |
| | | | | |
| Total Vessel Operating Expens | 0 | *************************************** | | |
| Direct Profit (or loss) from Ves | sel Opera- | | | |
| tions | | | ******** | |
| I There relevens need not be filled out of | MANAGE CATALOG | and the same of | Same and | COLCANION. |

¹ These columns need not be filled out on statements covering coastwise operations.

³ Separate vessel operating statements must be submitted covering vessels chartered to and from others—such operations must set be included on statements covering vessels owned and operated by the respondent. Exclude "off hire" periods from number of voyage days.

[F. R. Doc. 38-414; Piled, February 7, 1938; 3:23 p. m.]

i If any of the income and expense included in this group is allocated on a prorata or other arbitrary basis, the method employed must be thoroughly explained on the schedule of Non-Shipping Operations.

¹A separate vessel operating statement must be submitted for operations of freighters and of combination passenger and freight vessels and for each route served by the company. In instances where vessels subsidized under Title VI of the Merchant Marine Act 1936 are operated on the same route with unsubsidized vessels, separate statements must also be submitted.